# NON-FINANCIAL INFORMATION STATEMENT 22-23

LALIGA

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# 1 LETTER FROM THE CHAIRMAN

We bid adieu to 2022 as a year of change post COVID-19, which promised optimism and growth, but life has taught us that the only constant is uncertainty. Continued price rises, the turbulent geopolitical context, the energy crisis or persistent supply chain issues are challenges that have escorted us during this time and will continue to do so in 2023.

Uncertainty is the common denominator and companies have learned to live with it, which they will have to continue to do in a future that is no less complex and uncertain, where everything that has happened will make a difference, as the challenges that have escorted companies in recent times will continue to be there.

Everything suggests that the macro scenario over the next few years will be characterised by lower growth – even recession in some regions – and very high levels of inflation. Companies must therefore review their actions and contingency plans, and develop a realistic strategy that balances competitiveness by redirecting efforts towards a change based on sustainable growth.

One mainstay that will mark strategic decisions in upcoming years will be the management of human capital and attracting and retaining talent. This will firstly be to overcome the difficulties of an uncertain environment, but, above all, to ensure corporate growth.

However, this challenge of retaining talent in the organisation and maintaining loyalty will largely depend on the value proposition conveyed to employees. In fact, human capital management is one of the main operational priorities for achieving growth objectives in the upcoming years. This is because offering new working models that respond to the needs of employees is essential when wanting to attract the best talent, with the necessary skills and abilities. The key though is to make that talent want to stay in the organisation.

Likewise, financing has emerged as a fundamental issue when talking about sustainability. The role of organisations and their strategies and investments related to Environmental, Social and Governance (ESG) issues is essential, as progress on these commitments is made ever faster. Despite many companies having to re-evaluate their strategies due to the uncertain context, it is clear that ESG issues have become imperative and must be complied with.

The present is marked by the coexistence of physical and online worlds, which is both an opportunity and a strength to overcome the challenges that lie ahead. Above all though, the coexistence of the physical world and the online worlds will continue to enhance in the upcoming years in terms of getting closer to our consumers, which will represent an opportunity and a strength to overcome the challenges that lie ahead for companies. In digitalisation, the commitment is clear: to invest in areas that drive growth, emphasising the creation of alliances and preparation for possible disruptions. Organisations will have to remain committed to transformation and be more agile in identifying digital opportunities for investment, as well as divesting from outmoded areas.

Within technology, cybersecurity has emerged as a strategic function. This is even more important in an increasingly tense geopolitical environment where risks are found in both the physical and virtual realms. In the face of such a complex geopolitical context, we must remain constantly alert, which translates into reassessing the level of exposure and risk to third-party attacks, reconfiguring the defences already in place and implementing any new cybersecurity measures that are necessary.

We must understand sustainability as humanity's counterbalance to economic development with two elements that can facilitate the growth of developed economies: on one hand, concern for social welfare, and on the other, care for the surrounding natural environment and the planet in general. However, the integration of sustainability paradigms implies due consideration to dimensions beyond social and environmental.

Today's society is completely transformed, more aware and more demanding of itself and of brands. If we want to remain relevant in a rapidly changing society, we must do what we do best and in a constant and predictable manner, creating products and services that generate some kind of value.

No business plan, no sustainable development strategy has a future without values. An organisation's best value is its reputation, which is not acquired through the competitiveness of products or market leadership, but through values that demonstrate its commitment to society.

Society demands organisations be able to generate ethical, social, environmental and economic value to provide a positive impact on people's living conditions and quality of life, and the sports and entertainment industry must be the driving force and an example of the longed-for social transformation.

In short, applying the essential criteria of sustainability will afford the respect, trust and admiration of our stakeholders, to whom we must deliver excellent real experiences so that we are perceived and judged by the quality of our product offering, ethics and good corporate governance, financial performance, innovation as an enabler of life and responsible initiatives and behaviours.

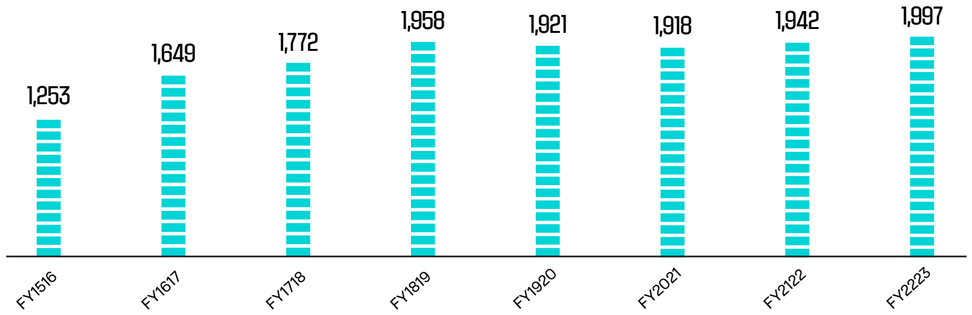
**Mr Javier Tebas Medrano**
President of **LALIGA**

# 2 LALIGA OVERVIEW

2.1/

# LALIGA IN FIGURES

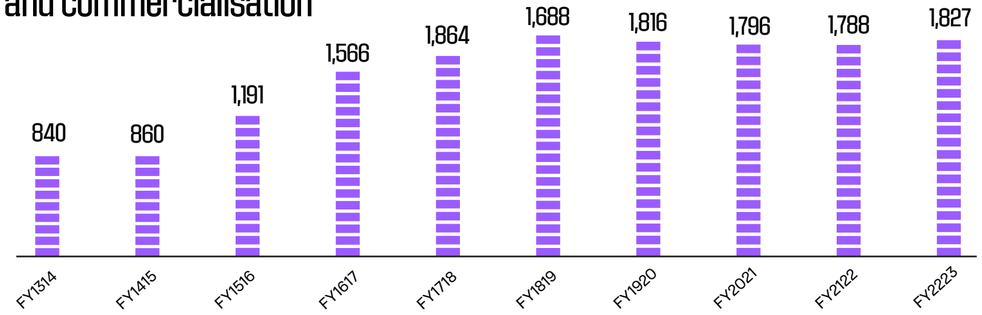
## Net Turnover of LALIGA and the group of subsidiaries.




**LALIGA INCOME**
Evolution from FY1516 to FY2223 €m

**LALIGA** maintains a constant growth in turnover, denoting a great commercial stability. The international offensive becomes the bulk of the growth and revaluation potential.

## Audiovisual production and commercialisation




**TELEVISION RIGHTS INCOME**
Evolution from FY1314 to FY2223 €m

**LALIGA** jointly markets the audiovisual rights of the clubs/SADs, and this is the main source of income for the clubs.

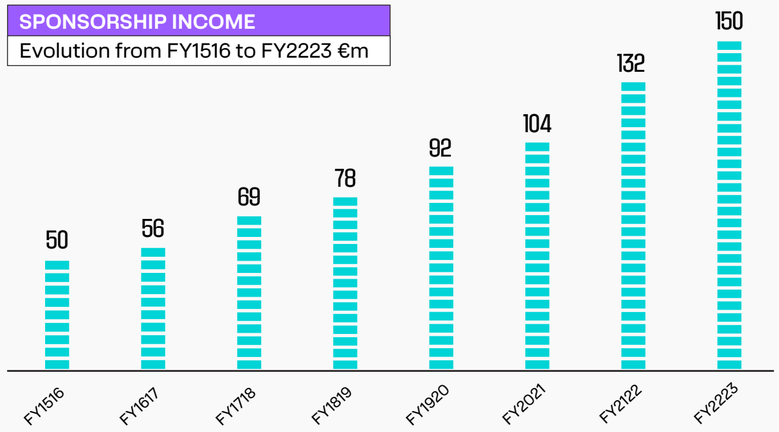
## Sponsorship management

Main partner

**LALIGA** is available to leading brands seeking to associate themselves with the excellence of Spanish football and with the image of a leading global competition.

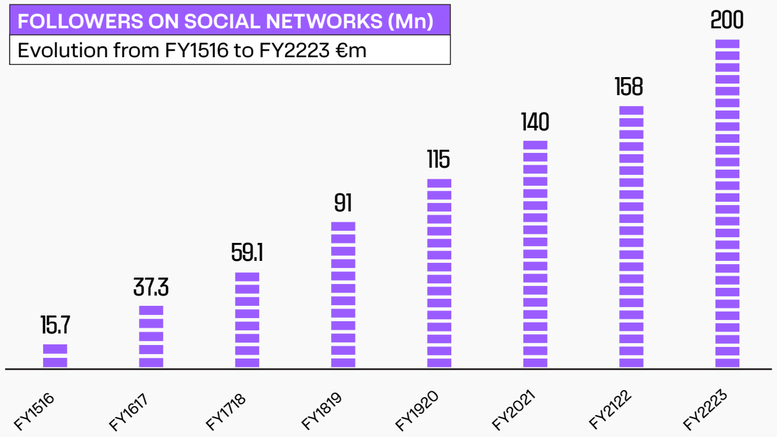
| | | |
|---|---|---|
| Balón oficial | Partner tecnológico | Cerveza oficial |
| Licencia global | Neumático oficial | Licencia global |
| Partner de Gran Consumo | Aseguradora oficial | Licencia global |
| Delivery oficial | Licencia global | Partner de automoción |
| Smartphone oficial | Agua oficial | Legends experience |
| Licencia global | Licencia global | Licencia global |

Strong growth and international expansion of sponsorship income




Sustained growth and international expansion of **LALIGA'S** income from sports sponsorships.

## LALIGA on social networks




**LALIGA** is positioning itself as a leader in the entertainment sector in the field of social networks, with the aim of gaining new fans, and the purpose of winning over even more of those who are already fans.

## Focus on integrity, fair play and the fight against match-fixing.

### Integrity and safety.

**LALIGA** has among its priorities the fight against sporting corruption and the promotion of good practices in sport, along with the fight against violence, xenophobia and racism.

### PREVENTION

**INTEGRITY** workshops

**139** Workshops held

**3,545** Assisting players

Fight against **VIOLENCE**

**42** self-protection plans

**101** Consultancy sessions

### MONITORING

**7,979** Betting warnings

### REPORTS

**OPEN** Investigations

**0** Professional football

**14** Non-professional football

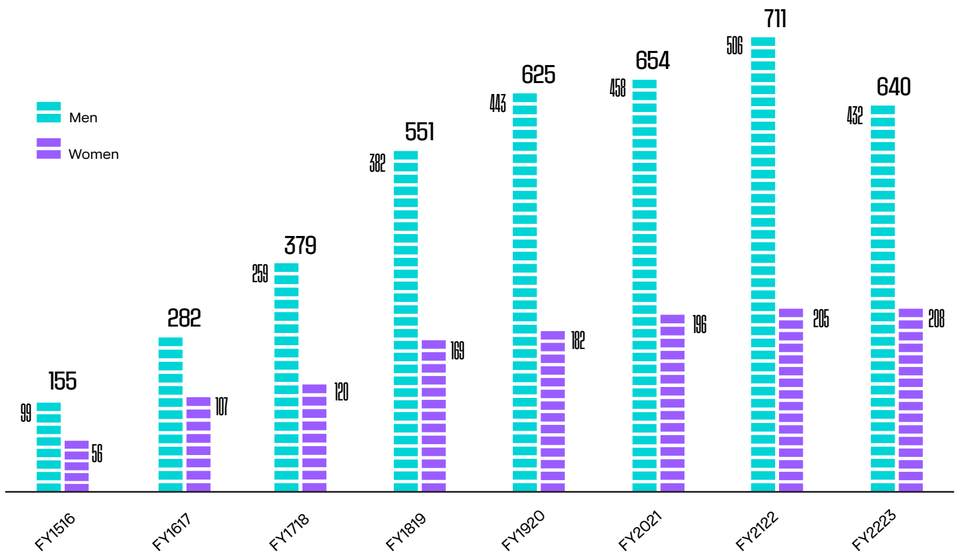
Number of **REPORTS**

**0** Professional football

**7** Non-professional football

## Human capital

**EVOLUTION OF EMPLOYEES**
Employees from FY1516 to FY2223 €m




**640** EMPLOYEES

SPAIN **566**

FOREIGN **74**

Leading the international expansion of **LALIGA** is the goal of the international area with the aim of increasing the value of our competition, the number of fans worldwide, and the creation of business opportunities for **LALIGA** and its clubs.

**PRESENCE**
**41** countries

HUMAN **CAPITAL**
**44** delegates

**COUNTRY** SCOPE
**110** countries

**OFFICES**
**11** offices

## Fundación LALIGA

**LALIGA**, through FUNDACION **LALIGA**, addresses the main social challenges through six main lines of action.

### EDUCATION AND CHILDHOOD
**11,553**
Schoolchildren

To transfer the positive values of sport.

### SPORT AND VALUES
**23,341**
Young people

To promote positive values for youths.

### GENDER EQUALITY
**2,241**
Children

Equality of rights and opportuni-ties.

### SOCIAL INCLUSION
**1,364**
Players

Standardisa-tion of sports to include people with learning disabilities.

### TRAINING
**693**
Professionals

Training in the broad disciplines in sport management.

### FAIR PLAY SOCIAL
**13**
Programmes

Promotion of Corporate Social Responsibility

2.2/

# BUSINESS MODEL

**LALIGA** began on 26 July 1984 as an association made up of all the public limited sports companies – SADs – and football clubs that played in the two national-level professional competitions.

As well as organising the competition, the Spanish football association is responsible for the production and marketing of content associated with the sporting events in its scope. These competencies, together with current regulations[1] in terms of organising competitions, shape the organisation's strategy and business model.

As a result of the business restructuring process carried out by the **LALIGA** group, **LALIGA** Group International came about with the aim of developing and maximising **LALIGA's** potential, making it the world leader in sports entertainment.

**LALIGA** Group International currently brings together all the commercial activity that was until now carried out by **LALIGA**, as well as the assets and technical staff associated with the preparatory and support activities for **LALIGA** to manage the commercialisation of the audiovisual rights. As a result, **LALIGA** retains sole control of marketing the audiovisual rights, entrusted to it under Royal Decree-Law 5/2015, in addition to the functions delegated to it as organiser of the Competition.

The restructuring of **LALIGA** Group International concluded on 1 February 2022 with the incorporation of Loarre Investments, S.à r.l. (CVC fund), a benchmark partner with extensive experience in the world of sport, which will promote the development of the Clubs that make up **LALIGA** by implementing a strategic plan that will allow them to strengthen and improve their infrastructure, digital development, internationalisation and sporting projects, among others.

## Professional competitions organised by LALIGA

LALIGA EA SPORTS

The Spanish First Division is the highest level men's category in the league system and the main club-level competition in the country

LALIGA EA SPORTS HYPERMOTION

The Spanish Second Division is the second category of the Spanish league system.

1 Law 10/1990 of 15 October 1990, Royal Decree 05/2015 of 30 April 2015 and the Law on Sport.

## ORGANISER

Since 1984, **LALIGA** has been responsible for organising the professional leagues in Spain. It also has the disciplinary role and financial manager in competitions.

### Competitions

**LALIGA's** operations during its competitions are governed by zero tolerance for violence and corruption. For this reason, it has the might to eradicate cases of violence and fixing in sporting events.

## PRODUCER

**LALIGA** dedicates significant effort to continuously improving its audiovisual product, providing the competition with an infrastructure and the technical means to meet the established quality standards.

### Product

Dedicating resources translates into a homogeneous and high-quality televisual production and broadcast of the product. In terms of caring for this product, **LALIGA** protects its intellectual property through the fight against piracy.

## MARKETER

The association seeks to increase income derived from its ability to market its brand. The sale of television rights, together with the sponsorship strategies, are a key source of income.

### Global activation

The possibility of strengthening the
**LALIGA** brand around the world through marketing efforts has been a great strategic opportunity. **LALIGA** uses a network of operators as a catalyst to strengthen its international expansion.

# Roll out of LALIGA's business model

## ORGANISATION

### Competitions

- Event scheduling and competition times based on two factors:
- Stadium attendance.
- National and international broadcasting.

### Fight against violence and intolerance in sport

In competitions through the prevention, monitoring, analysis and dissemination of situations contrary to the sportsmanship models pursued by **LALIGA**.

- Internationally through assessing the emerging risks of violent behaviours in other European competitions.

### SEPFSAU[2] and Control Units Operating in stadiums

### Channelling resources to ensure safety in stadiums and the integrity of competitions:

- Compliance with RD 203/2010 on preventing violence with the support of a security coordinator appointed by the national police.
- Funding for clubs to ensure compliance with technical safety requirements.

## PRODUCTION

### Caring for the audiovisual product and fan experience

- Compliance with the current Regulation on TV Broadcasting.
- Creation of the Match Director position to ensure the established quality standards.
- Backing for clubs in professionalising their infrastructures: visual standardisation and aesthetic ordering of the stadiums.
- Production of programmes and specials related to the sporting events of **LALIGA**.

### Fight against piracy and match-fixing using state-of-the-art software to protect intellectual property by:

- Working with the European Commission in the application of intellectual property rights.
- Promoting a global coalition aimed at sports organisations and the entertainment industry.
- Developing detection systems and launching awareness-raising campaigns aimed at its stakeholders

### Dedicating resources to persecuting practices contrary to fair play, opening legal proceedings in cases where fixing or an illicit agreement can be seen in the result of an official event.

## MARKETING

### Audiovisual rights

- Collective marketing of the audiovisual rights from its competitions in compliance with RD-Law 05/2015 and allocation of the associated operating profits among the affiliated clubs.

### Global growth and expansion of LALIGA

- Consolidate **LALIGA'S** international presence through operations of global offices.
- Promote greater following from audiences and generation of **LALIGA** digital content worldwide.
- Search for new sponsorship opportunities and audiovisuals contracts that increase the overall value of the brand.
- Define new business relationships with long-term responsibility criteria, which can also be replicated by clubs.

2 Society founded in 1994 responsible for deploying its own infrastructure in stadiums.

# Key figures related to its business model

## ORGANISATION

### Scope of its audiences

- Television audiences maintain stable indicators with figures showing that they exceed **2 billion** viewers on television around the world.

Stadium attendance, conditioned by the health pandemic and health restrictions with limited access to stadiums, is starting to pick up again with figures that reached 15.8 million spectators at the end of the 2022-23 season, surpassing the 14 million attendees pre-pandemic.

### Zero tolerance to violence

Initiatives have been carried out to improve the performance of club management in terms of safety:

- A total of 23 visits to clubs –14 for **LALIGA SANTANDER** and 9 for **LALIGA SMARTBANK** – with 64 attendees. During these visits, 42 self-protection plans were analysed and 42 preventive health plans were reviewed.
- 154 consultancy and support actions, among which 27 safety drills being performed stands out.

The educational project Futura Afición, launched by the Foundation, is aligned with the purpose of eradicating violence in football. It thus promotes and encourages positive values in sport such as fair play, sportsmanship and respect among boys and girls under 12 years old.

## PRODUCTION

### Continuous improvement of broadcasts

**LALIGA** has several audiovisual production models depending on the importance of the event.

Broadcasting in recent years has incorporated more interactivity with performance statistics, such as those generated by Mediacoach, or the use of artificial intelligence for automated replay, such as Automatic TV. Also with multi-camera signals, drones or even film cameras that have made it possible to create live video game images.

In 2022, a further leap was made, broadcasting the first match vertically on TikTok and expanding broadcasts on new platforms such as Twitch together with the world's most famous streamers.

### Fight against piracy

- Protecting Spanish elite football depends on three fundamental elements: technological innovations, legal backing and international alliances, which is why we decided to set up a division within the company with a technological focus, which today is **LALIGA** Content Protection.
- Partnerships are essential. **LALIGA** is a member of international associations and coalitions against piracy such as the international organisation SROC (Sports Rights Owner Coalition), CAOVP (Coalition Against Online Video Piracy) and MPAA (Motion Picture Association) in the United States, the Alianza Contra la Piratería in Latin America, or the Coalition Against Piracy (CAP) in Asia. We work extensively with AAPA (Audiovisual Anti-Piracy Alliance), with our own office in Brussels since 2017, to convey our position on piracy and defend our interests with EU regulators. We want to understand the decisions that are made and how they impact our strategy.

# MARKETING

### Negotiation with operators

- The sale of TV rights is done through "Request for Offers" or "tenders". These are tenders for the audiovisual rights of the competition which are offered for a fixed period of time.
- We have two types of tender: domestic and international. The current national tender represents the third tender we have launched since the centralised sale of rights was approved in 2015. It starts in the 22-23 season and is envisaged that it could be extended to three, four or five seasons. This duration is a key new item compared to the previous tenders, as until now we could only sell national rights for three years.
- As far as international tenders are marketed for a period of time that can vary from three to six seasons and rights are offered not by package but by territory: either for a specific country or for a group of countries.
- The centralised sale of audiovisual rights allows us to achieve one of our main objectives: to make the television production of the broadcasts of all matches uniform and produce an audiovisual product of higher quality and value. As a result, we help improve the football industry and strengthen the **LALIGA** clubs.

### LALIGA and the big brands

The association and sponsorship strategy followed by **LALIGA** in recent years has meant large steps forwards in terms of promoting its brand.

- Exponential growth of strategic partners across the geographies where **LALIGA** is present.
- Increase in turnover to 150 million euros in sports sponsorships.

### New business models. Redefining the relationship with consumers

Leveraging new digital tools to drive new income streams, and exploring new ways to drive an ongoing relationship with fans, are two of the main business strategies that **LALIGA** wants to leverage in today's volatile environment.

- With the aim of linking the world of sport and football with the world of entertainment and emotions in an innovative manner, through the combination of physical and virtual experiences, it brings new content to millions of customers and fans. For this reason, two projects were presented in the current season, culminating the first phase of the joint venture signed between **LALIGA**, Port Aventura World and Kosmos. These are **LALIGA TwentyNine's,** the world's first **LALIGA**-themed restaurant, a unique and pioneering sports bar concept, and '**The Beat Challenge**', a football platform and skills video game developed for mobile launch using Augmented Reality technology.
- We launched our first official online shop with **Fanatics**, a world leading digital platform for official sports products. This is a long-term agreement that aims to bring our football fans around the world closer to us. The collaboration will cover online sales, licensing, product manufacturing and retail sales at events, as well as the opportunity to open official **LALIGA** street shops.

- The business to be generated by **blockchain technology** has become a major attraction for the sports industry. There is an opportunity to develop and generate income through new assets with little investment, although the development of NFTs, **cryptocurrencies or tokens** is in its infancy.
- These product types fit naturally into **LALIGA's** fan engagement strategy, as it was the first elite competition that began to take an interest three years ago in the possibilities of Blockchain in sport through its office in the United States, which led us to close a strategic agreement with Sorare, Dapper Labs and Socios.com, companies specialising in fan engagement through Blockchain technology, to offer new digital experiences and products to football fans.

# 3 LALIGA'S VISION

## The philosophy of LALIGA revolves around its values: Transparency, fellowship, authenticity, integrity, self-improvement, responsibility and evolution

In 2020, the global market was affected by the macroeconomic impact of the pandemic crisis, which has led to an unprecedented global economic downturn, with a consequent negative impact on all economic activities.

Against this unforeseen background, **LALIGA's** business model was radically affected, largely conditioned by the attendance of the public in the stadiums, and had to react quickly to ensure optimal sanitary conditions for all its employees and to maintain its activity. Thus, during the lockdown, **LALIGA** focused on investing millions in anti-COVID measures and on the technological dimension of its business through audiovisual innovations, while consolidating its social work:

- Focusing, first and foremost, on the health and safety of employees and sportspeople.
- Putting contingency plans in place immediately to guarantee the continuity of the competition and work at **LALIGA** headquarters, with most of its employees working from home.
- Ensuring the broadcasting of matches of sporting competitions, enabling fans to continue to enjoy the spectacle of football on all platforms.
- Collaborating with institutions on public health measures and support for athletes in other competitions.
- Securing your its against potential attacks and manipulation and guaranteeing the security of the digital environment.
- Designing and executing turnaround plans for all operations flexibly and safely.
- Protecting the financial and cash generation capacity of partners. Thus, despite the strong economic impact of the crisis on all our activities, **LALIGA** has shown that, although it is not immune, it is in a good position to face tensions such as this and tackle the future.

This is why **LALIGA** IMPULSO was created. A strategic project created with the association with the investment fund CVC – a benchmark partner with extensive experience in the sports industry – injects close to 2 billion euros to undertake growth and consolidation projects from a sporting and business point of view. This agreement provides **LALIGA** clubs with the necessary impetus to advance many years in professionalisation and development, allowing clubs to undertake projects that ensure their overall growth.

With this agreement, clubs will make responsible investments focused on their club and its environment to grow the competition as a whole and each entity individually within a common sustainable strategic plan.

**LALIGA has shown that, although it is not immune, it is in a good position to cope under pressure.**

This swift reaction to the pandemic, as well as **LALIGA's** strategic commitment, has helped to maintain employment, supported by robust corporate risk management, and to consolidate the impact of technology in the world of football, opening up new business avenues.

The digitisation of the business has also maintained traditional risks around security, anti-piracy and fair play, which need to be minimised to build the necessary trust in the new reality.

However, the pandemic has also demonstrated that there are clear opportunities to emerge stronger from the crisis, based on:

- Accelerating innovation as an engine for growth and development.
- The public recognition of the importance of football as an entertainment industry that improves the quality of life and social relations.
- The firm commitment to the social impact of **LALIGA'S** activity through a firm belief in the capacity of football as a backbone of local communities and social cohesion throughout Spain.

Looking ahead to the coming years, **LALIGA** will continue to play its role in innovating sports entertainment and contributing to the economic development of Spain and as an ambassador of Brand Spain.

Our purpose also ties in with the United Nations 2030 Agenda in a cross-cutting manner, through multiple goals such as job creation, the promotion of peace and justice, gender equality, economic development and partnerships for development.

The formulation of all these purposes is built on the values of **LALIGA**(transparency, camaraderie, authenticity, integrity, self-improvement, responsibility and development) and on sustainability: we wish to be perceived as a key player in the sustainable development of the new society and an enabler to face new socio-economic and environmental challenges.

These values determine **LALIGA's** vision and its desire to position itself as a leader in the global football and entertainment industry by generating the highest quality audiovisual content for its audiences, adopting a sustainable approach in its activity and maintaining uniformity in all its messaging.

Beyond this, transparency and good governance are the premises under which **LALIGA** ensures compliance at all levels in the competition and in the relationships it has with third parties, extending the adoption of good practices at both the legal and regulatory level to all affiliated clubs and sports companies. The economic restoration of the tournaments has laid the foundations for sustainable growth in its affiliated clubs, which **LALIGA** supports with initiatives that help to professionalise their structures and promote sustainable management in affiliated organisations with strategic projects such as **LALIGA** Impluso

At the community level, and given the impact and influence that football has on society as a whole, **LALIGA** will also continue to be committed to using sport as a school of values for people. **LALIGA** therefore contributes to being a driver in the integration of ethical, social and environmental initiatives in communities where it operates, favouring social development and generating lasting links with its stakeholders.

**LALIGA** thus follows a path imbued by corporate responsibility with a view to sustaining growth based on geographic expansion, continuously improving its audiovisual product and brand development. In addition, its culture of being a digital and data-driven organisation facilitates its decision-making process and strengthens its competitive capacity in the long term.

## Recognition of reputational monitors

**LALIGA**: the most valuable Spanish brand in the sports and entertainment industry.

Once again this year, we consolidated our position in the report prepared by the global consultancy group Brand Finance as the Spanish brand with the highest value in the world of sport and eighth in general, achieving the highest position since it entered this ranking four years ago.

Brand Finance highlights quality and competitiveness as key to the brand's growth. **LALIGA's** financial strength following the agreement with the investment fund CVC, the new sponsorship agreement with EA Sports and the strong return of fans to stadiums throughout the season have resulted in very solid income forecasts with high investment expectations.

We work to enhance the clubs' brand value; aware of the power they have within and outside Spain. In fact, this is one of the pillars of work within the **LALIGA** Impulso project. We are supporting the various clubs and SADs to help them to get more value from their brands.

## LALIGA, a new era

**LALIGA** is configured as a brand with a clear PURPOSE:

01

**MULTITARGET**

By connecting with the entire spectrum of the population

02

**MULTIENGAGEMENT**

As it interacts in different ways (from the fans themselves to someone more distant, in other territories such as music or gastronomy).

03

**MULTICULTURAL**

For its global impact

Today, **LALIGA** is the largest football ecosystem in the world, with the most extensive international network of all sports properties, present in 41 countries through 11 offices, and with sustained growth in all areas over the last 10 years.

For this reason, **LALIGA** intends to work using the strength generated by the 42 clubs and their fans, claiming the pride of being in a LIGA that makes everyone grow by thanking them for who they are.

Doing so based on values that are legitimate for the brand and that drive this joint strength:

01 **MAKE IT MATTER**
To all.

02 **AIM HIGH.**
Without fear

03 **BELIEVE IN TALENT.**
Make a mark.

04 **DO THE RIGHT THING.**
Always.

A new positioning that is reflected in the brand's new slogan.

# THE POWER OF OUR FOOTBALL

With this, **LALIGA** claims the pride of being part of a competition, a project that inspires everyone and helps them to grow as a person and as a society. Together we go further.

This is a unifying and motivating message that represents the purpose of **LALIGA**, its power and also the power of the clubs and the fans.

## The new brand

**Our new logo**

LALIGA

# 4 FUTURE STRATEGY

From financial soundness to the sustainability of the sector

There are three distinguishable periods since the beginning of the current presidency, both focused on economic control and the internationalisation of LALIGA and its affiliated clubs.

In recent years, **LALIGA's** strategy has been to adapt itself to the needs of Spanish professional football at all times:

1st stage

**2013**

**Economic Control**

Financial soundness

**2015**

**Centralised sale of TV rights**

Operational excellence

2nd stage

**2016**

**Liga global Network**

Globalisation

3rd stage

**2021**

**LALIGA Tech**

Innovation and digitalisation

**2022**

**LALIGA Impulso**

Sustainability

## First stage (April 2013 - July 2016):

- Establishment of the economic bases through the Economic Control function and the start of the joint exploitation and commercialisation model for audiovisual rights.
- The centralised marketing of broadcast rights makes it necessary to implement operations focused on professionalisation and rationalisation of internal organisational structures, improvement of audiovisual products, technological protection of content, Mediacoach, improvement of the "experience" in the stadiums for fans.
- Social activities aimed at eradicating violence, combating match-fixing, increasing transparency, integrity and fair play, as well as the establishment of the Compliance Framework.
- Of the competition, promoting the transformation of the industry and the recovery of its financial stability and its national and international image.

## Second stage (July 2016 - July 2021):

- Increasing the relevance and brand awareness of **LALIGA** – including its internationalisation, with projects of the **LALIGA** Global Network – and enhancing communication channels with society, with the aim of increasing the value of broadcasting rights in particular and football as a business in general, enabling the consolidation of vigorous and markedly profitable growth, capable of generating economic value added on a sustained basis. In this third term of the current **LALIGA** presidency, which began in December 2019, efforts continued on all these characteristic vectors of recent years, oriented towards new priority lines:

### 01 Internationalisation and new markets

Maintaining and reinforcing LALIGA as a leading competition globally

Increasing the value of audiovisual rights at the international level.

Promoting commercial income from other markets.

### 02 Technology

Promoting and strengthening **LALIGA's** technological capital through incremental investment in content protection (anti-piracy), audiovisual production and social media.

Development of ad hoc applications.

### 03 Business Intelligence & Analytics

Consolidating **LALIGA** as a markedly data-driven organisation.

Acquiring greater knowledge of current consumer groups and the incorporation of new groups.

### 04 OTT LALIGA +

Promoting and consolidating **LALIGA's** over-the-top channel.

Optimising customer intelligence applications (automatic personalisation of the commercial offering to users).

### 05 Strengthening strategic alliances with investors and technology and business partners on various fronts

New markets (internationalisation).

**LALIGA** and anti-piracy product marketing technologies.

Other sports **LALIGA** +

New markets (internationalisation).

### 06 Immersion of the holistic CSR (sustainability) strategy of the association and clubs (fair play social) in 3 priority areas of action

Organisation of the competition

Marketing, promoting and protecting television rights.

Associative regulation.

## Third stage (July 2021 to the present day):

The digitalisation process that the organisation had been tackling for the last five years was consolidated with the launch of **LALIGA** TECH. The strategic project with which we intend to create a unique ecosystem of technological solutions for the sports and entertainment sector by providing a technological layer of solutions designed specifically for the industry, through a digital ecosystem, where all solutions are available as managed services through the cloud, and interconnected under a single system.

The importance of working from a collective rather than an individual point of view to grow both the clubs and the competition, to mitigate the negative impacts derived from the COVID-19 economic and health crisis, and to accelerate the processes of adaptation to the volatile changes in our global environments, required the implementation of our organisation's most emblematic project, **LALIGA** IMPULSO.

The project includes joining forces with a strategic partner to meet the competition's challenge for this decade: to become a global digital entertainment company. To this end, with the financial injection provided by CVC Capital Partners, the development of infrastructure and digitalisation projects is being tackled with solvency, mainly in the areas of infrastructure and digitalisation. Thanks to a long-term partnership that will not only facilitate the development of interesting projects, but will also give them the possibility to make a leap in terms of business model.

**Working from a collective point of view as opposed to an individual one in order to make both the clubs and the competition grow**

**Contribution to the Sustainable Development Goals of the 2030 Agenda**

*LALIGA is highly committed to achieving higher levels of economic productivity through diversification, technological modernisation and innovation, among others by focusing on business vectors with high added value. In turn, it promotes development-oriented policies among clubs and the sports industry that support productive activities, decent job creation, entrepreneurship, creativity and innovation, fostering the growth of clubs, including through access to financial services.*

4.1/

# RISK MANAGEMENT IN LALIGA[3]

As part of the implementation of the comprehensive corporate risk framework,[4] LALIGA annually identifies and assesses the risks that are applicable to Organisation.

The purpose of this exercise is to assess how critical the risks previously identified are so as to integrate this information into its decision-making process. **LALIGA's** Compliance Body prepares this model in accordance with the following procedure:

## Annual update of the risk map (1)

| | |
|---|---|
| **Risk assessment** | The managers and heads of the corresponding entities of the Organisation assess the risk catalogue based on:<br>1. Probability of occurrence, considering the entity's current control environment.<br>2. Direct or indirect impact (economic, reputational and operational) to achieve the objectives defined by the Organisation each season. |
| **Generation of Risk Maps** | The Compliance Body aggregates and consolidates the results to analyse them and generate the risk map, differentiating between low, medium, high and very high risks, which allows their management to be prioritised. |
| **Report to the Governance, Representation and Administration Bodies** | Notwithstanding that the work of identifying, assessing and updating the Risk Map is performed by the Compliance Body, the phase of reporting to the bodies on which, ultimately, the responsibility of managing the entity's risks would fall is essential. |
| **Monitoring of critical risks** | To define, jointly with the directors and managers of the Organisation, the appropriate measures to monitor, implement the necessary key controls and respond to the risks that the process has highlighted as critical. |

3 **LALIGA'S** Risk Management Model is carried out following the international benchmark framework established by COSO (Committee of Sponsoring Organizations of the Treadway Commission), and considers both financial and non-financial risks.

4 Up to three categories of risks are identified and assessed: Environmental risks (from external factors that could have a negative impact on **LALIGA**); process risks (those from **LALIGA'S** internal activity due to the possible improper design, development or execution of procedures); and information risks (that directly or indirectly affect the information managed by **LALIGA**).

# Annual update of the risk map (2)

## Risks identified[5]

**1. Regulatory and legislative environment in constant change:**

Developing activities in constantly changing regulatory and legislative environments, mainly in Spain and the EU. Some of these regulatory or legislative changes may have a direct or indirect negative impact on **LALIGA**, the competitions organised by it, its affiliated Clubs/SADs, their players, or on any business carried out by **LALIGA** and its subsidiaries.

**2. Proliferation of fraud and corruption scandals, mainly associated with the football industry (in Clubs, Federations, FIFA, UEFA, players, etc.):**

Association of the "football-corruption" binomial, irrespective of category and division, federative or associative field, etc. Although corruption affects all areas of sport, football – due to its social and economic scale above other sports – is more frequently in the spotlight because of regular national and international scandals regarding the management of sports entities, in addition to other aspects such as match-fixing linked to online betting, etc., which all have a negative impact on football's image.

**3. Financial doping/ Clubs- State.:**

Covert financing of Clubs by states or sovereign funds, which violate the principles of competition and undermine the proper functioning of competitions (national, European and world) and financial fair-play.

**4. Creation of alternative competitions to the national leagues or changes to existing FIFA or UEFA competitions, with a negative impact on LALIGA and/or its Clubs.**

The creation of alternative competitions to national leagues, such as the European Super League or changes and initiatives made to existing FIFA or UEFA competitions in terms of schedules and match days, distribution of income from TV rights with a direct or indirect impact on the economic balance between Clubs, etc.

**5. Radicalisation and violence in football:**

Association of the "football-violence" binomial. Physical and verbal violence engulfs football at all levels and in all directions, between fans, players, from players to referees, from fans to players, etc., all of which can take place in the stadium and/or its surroundings on the day of the event, on social networks, etc.

5 Relevant findings from the risk map update carried out at the end of the 2022-23 season.

4.2/

# FUTURE STRATEGY

The unprecedented complexity of all the risks posed by the pandemic placed **LALIGA's** partners in a situation of maximum tension, which has required flexibility, the search for cooperative solutions and capacity to adapt, elements that **LALIGA** has been able to include in the management of the pandemic.

**LALIGA** has remained steadfast in its commitment to being an innovative, competitive and sustainable company, thanks to the involvement, performance and efficiency of its teams.

The result of all these measures is a wide range of positive impacts such as:

- The continuity of the competition and the television spectacle minimising the economic impact of the pandemic on the clubs' accounts and avoiding additional income losses due to cancellations of audiovisual and commercial contracts.
- The benefits derived from the mitigation of the psychological impact of the pandemic on Spanish society and all audiences.
- The development of technological innovations in audiovisual products (virtual stands, fan audios, new camera shots, etc.)
- The strengthening of the internationalisation strategy.
- The technological transformation of football. Creation of **LALIGA** TECH as a specialised technology provider for the sports and entertainment sector, with interconnected solutions through a single data-driven ecosystem. The only technology offering designed exclusively for the industry, by the industry.
- The launch and implementation of **LALIGA** IMPULSO. The project will accelerate the development of the clubs by 20 years in terms of investment, growth, infrastructure, and professionalisation.

# 5 SOLVENCY AND GROWTH

5.1/

# THE ECONOMIC PROFILE OF LALIGA

LALIGA has positioned itself as the tournament with the greatest potential for revaluation among premium sports properties[6]

In addition to the recreational and sporting aspects, the football industry is one of the sectors that contributes most value to the Spanish economy.

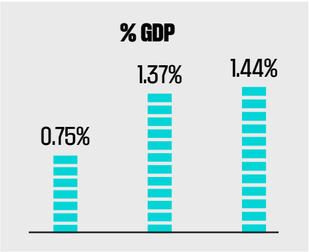
The sports industry is experiencing one of its most active times in terms of investment, despite the severe impact of the pandemic on the business over the last two years. Currently, the main investment firms and high net worth individuals have seen an attraction in top-level competition, and specifically in professional football based on two pillars: its ability to attract large crowds of fans in digital environments and being one of the most attractive and recurrent live experiences in the entertainment segment.

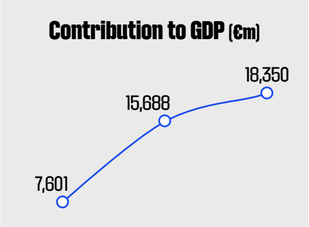
The involvement of **LALIGA** clubs in national and international championships is a high-impact economic activity that moves billions of euros annually and contributes significantly to the country's gross domestic product, acting as a driving force for the economy through an increase in the demand for intermediate products and services in many other sectors.

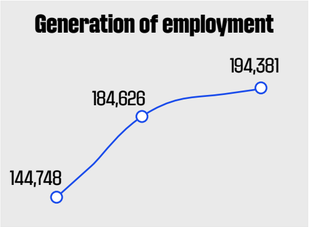
In economic terms, professional football generated more than €18.35bn during the 2021-22 season, including direct, indirect and induced effects, which is equivalent to 1.44% of Spain's GDP, which reached €1.328tn.[7]

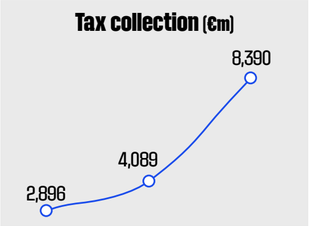
In terms of employment, the football activity generated 194,381 full-time jobs, of which 66,541 were direct, 65,481 indirect and 62,360 induced.

In terms of tax collection, professional football added €8.39 billion to the public purse in the 2022-23 season, including Value Added Tax (€3.082 billion), Corporation Tax (€1.79 billion), Social Security (€1.52 billion), Personal Income Tax (€1.747 billion) and Excise Duties (€251 million).




6 https://forbes.es/_newspack_sports/148609/**LALIGA**-el-valor-del-deporte/ published on 2 April 2022.

7 Socio-economic impact of professional football in Spain. KPMG 20 July 2023.

## Marketing audiovisual rights

The key to **LALIGA's** current financial growth revolves around the marketing of audiovisual rights associated with the sporting events. Until the 2014-15 season, the marketing model was based on establishing individual business relationships between each of the clubs and the operators. This model reported income below **LALIGA's** estimated potential, given its size, impact and importance.

## National tender.

This season saw the implementation of the third national tender we have launched since the centralised sale of rights was approved in 2015. However, at the international level, tenders are frequently launched, following a differential strategy by market rather than selling all rights at the same time.

The audiovisual rights marketed in the latest tender cover the 2022-23 to 2026-27 seasons and can be extended to three, four or five seasons. Previously, domestic rights could only be sold for three years, but following the amendment of RDL 5/2015 in 2020, this period could now be extended, as is already common in the field of international audiovisual rights.

In addition to selling over three seasons, the current tender has a different format, as we are not only looking to maintain income figures, but we are also aiming for greater access to our games for all fans.

The market has not stopped evolving in recent years and more and more people have become accustomed to consuming television products via the internet. That is why our tender has been designed for this new reality, with the ambition to democratise access to football and offer multiple options to all our audiences.

In a context of a fall in the value of audiovisual rights in the domestic markets of the main competitions, according to the results published in their TV tenders, **LALIGA** has improved its income for the next cycle, from 980 million to 990 million per season between 2022-2023 and 2026-2027.

**The market has not stopped evolving in recent years and more and more people have become accustomed to consuming television products via the internet**

On the other hand, we have improved the experience and reach of football on TV in bars in Spain. The Hospitality Sector (**Horeca**) rights for this season have been marketed on a non-exclusive basis. In this context, and to improve the TV product that millions of fans enjoy in bars and restaurants throughout Spain, the **LALIGATV Bar** channel was launched.

In addition to **LALIGA** Santander and **LALIGA** SmartBank, the **LALIGA**TV Bar subscription includes DAZN Bar content (F1®, MotoGP™, Premier League, UEFA Women's Champions League and Turkish Airlines EuroLeague), as well as UEFA competitions (Champions League, Europa League, Conference League and European Super Cup).

This new content will allow the deseasonalisation of the channel, complementing the schedule during the periods of no football competitions with other sporting alternatives.

In addition, thanks to the +Bar partnership, Mahou San Miguel, which joined as a new official sponsor of **LALIGA** for the upcoming seasons, will make all its capacity to reach the market available to the project and its knowledge of the HORECA channel, through its sales force throughout Spain.

## International tender.

Another challenge is to be a highly competitive entertainment organisation outside our own borders. On this path, new agreements have been created, among which the following stand out:

- From the current 2023-2024 season, Spanish football will be broadcast in Mexico and Central America, thanks to the renewal with Sky, **LALIGA's** partner in the region for more than a decade, and for which it has begun to broadcast one match per day free-to-air on Canal5 of the Televisa Group.
- In addition to these initiatives, **LALIGA** launched an innovative project called **LALIGA** Pass. This service allows reaching strategic markets such as India and South East Asia, personalising the product even more with an additional service for core fans in collaboration with broadcasters in each territory.
- We signed an agreement with China Mobile Migu whereby the platform will broadcast all 380 **LALIGA** Santander matches until the end of the 24/25 season.

The agreement will make **LALIGA** Santander available in all Migu Videos environments including on its IPTV in a model with four paid and six free matches per day in the same way as **LALIGA** Plus. Linking **LALIGA** with one of the country's leading companies in the audiovisual sector extends not only to the broadcasting of the competition, but also to the joint development of exclusive experiences and products for fans through sponsorship of the competition in the country.

Thanks to this agreement, we are extending our reach to fans in China with an option in addition to **LALIGA** Plus. This app offers different packages to fans through a freemium model that combines free and paid matches. Fans will be able to enjoy all 380 **LALIGA** Santander matches and, for the first time in China, all 462 matches from **LALIGA** Smartbank and its promotion play-offs will also be available. With this launch, we become the first major league to have a DTC (direct to consumer) solution in the country.

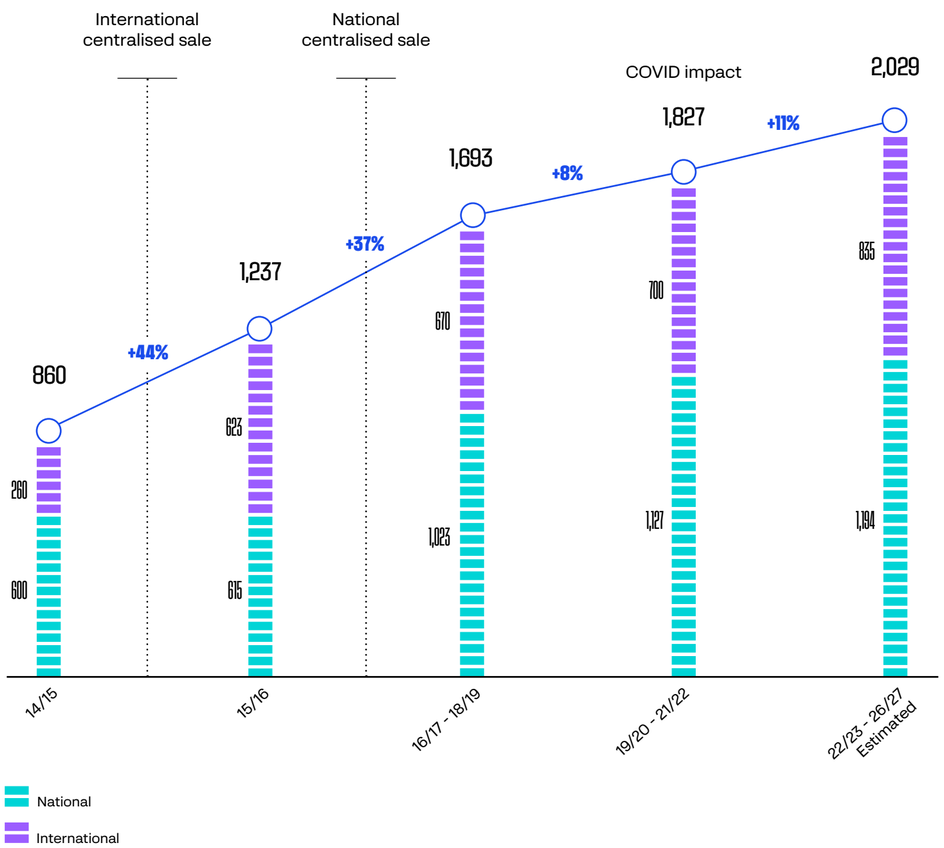
These applications are the future of sports broadcasting. Technology plays an increasingly important role in the world of sport and this is a strategic agreement and a firm commitment to innovation in a country that is very important to us. **LALIGA** Plus is the core of our strategy in China for the upcoming years, a first step in a complete ecosystem we are building to offer new and unique experiences and new products to fans.

- In Africa, the contract with CANAL+ was extended for Sub-Saharan African territories in French; the agreement that ended in the 2023/2024 season will now run until the 2028/2029 season.
- In Oceania, the contract that joined Australia, New Zealand and the Philippines has been split into three separate agreements. Optus Sport for Australia, beIN Sports for New Zealand and Setanta and beIN Sports in the Philippines through a co-exclusive model.
- An agreement has also been reached with Digicel Fiji Pte Limited for the Pacific Islands, thereby guaranteeing **LALIGA** coverage in a territory where we have not been present since the 2018/19 season.
- The rights in Turkey were awarded to a new operator, Saran in this case, through its S-Sports channel.
- Additionally, throughout the season, Tender processes commenced for the sale in territories whose contracts end in the 2022/23 season, which are Korea, Japan, CIS, Ukraine, Georgia, Hong Kong and Vietnam, in addition to the renewal with Stats Perform for the streaming rights for Betting and Fast Match Data.

**Technology plays an increasingly important role in the world of sport**

## Sale of audiovisual rights[8]

**AUDIOVISUAL RIGHTS INCOME**
Evolution




8 Figures in €m
Gross annual rights, including estimated SMR Cup value until the 2018-19 season and audiovisual production income by **LALIGA** in the second cycle.

## Promotion. Marketing leverage:

To stay close to all operators and their subscribers on an international scale, we have one of the most successful promotional tools among all broadcasters, "**LALIGA Experience**". This is a project that has been running for six years with the aim of continuing to support the competition's international operators and boosting the promotion of its broadcasts and its connection with the audience through a global campaign that also reinforces the presence and visibility of the **LALIGA** clubs.

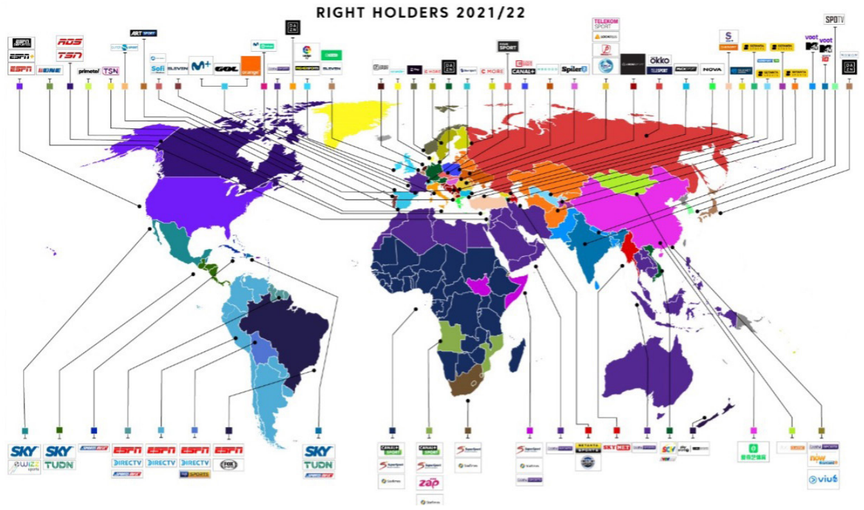
This action is carried out by the audiovisual area and aims to help international operators promote the broadcasting of the competition in their countries, increasing the dissemination and visibility among their followers and new audiences, while at the same time raising the profile of our competition.

This project led by our colleagues in the audiovisual area has reached a record number of operators in recent years: 45 television stations, reaching visibility in 117 countries.

Among the 136 guests of this edition we have received influencers, journalists, talents and subscribers of **LALIGA** operators around the world. These content creators from all five continents came to live our experiences together with the **LALIGA** digital team.

In terms of results, the figures achieved were an example of **LALIGA's** influence on a global scale and how 'the sky's the limit' when working together with our operators: 23 million interactions generated in our digital universe and more than 6 thousand posts on a multitude of social networks.

To provide detailed information on the operators that broadcast the matches worldwide, **LALIGA** provides an interactive space on the web platform




at https://www.**LALIGA**.com/en-ES/where-to-watch-**LALIGA** where someone can find out where to watch **LALIGA** each season.

# Improving the product and viewer experience. Audiovisual news

In recent years, national and international operators have seen improvements in audiovisual production that **LALIGA** progressively incorporates into its product, increasing the bargaining power of the Spanish football association. Sports audiovisual consumption has been transformed by technological advances and new platforms to reach more audiences.

Innovation in broadcasting is one of the priority strategies for improving the audiovisual experience of **LALIGA**. The latest example has been to know the goal probability of a play through artificial intelligence in seconds, which allows providing more data to the viewer and enriching the broadcast.

The Audiovisual area is constantly working on the search for new technical resources to serve football as fresh as possible to our viewers.

The live emotion is the great value of sport compared to other entertainment industries, and today no sports broadcast can be understood without the accompanying audiovisual productions in the form of technological innovations, artificial intelligence and broadcasts on new platforms. Broadcasting in recent years has incorporated more interactivity with performance statistics, such as those generated by Mediacoach, or the use of artificial intelligence for automated replay, such as Automatic TV. Also with multi-camera signals, drones or even film cameras that have made it possible to create live video game images.

The incorporation of a new cinematic camera into our broadcasts, a pioneer in the football industry that offers a real feeling that has never been seen, it is comparable to that of a video game, and also offers a feeling as realistic as if you were in the stands of the stadium or just a few metres away from the players.

In this way, we reaffirm our leadership in innovation and audiovisual technology , as the first major football league to integrate such a camera into its live broadcast with a wireless link.

**We have:**

## 4K - HDR PRODUCTION:

**LALIGA** uses more than 30 cameras for the most important matches in each season.

## CINEMATOGRAPHIC CAMERA:

A high definition camera that creates a cinematographic effect and acts as a FanCam.

## AERIAL CAMERA:

A camera mounted high up; 21 metres above the ground.

## LIVE 3D GRAPHICS:

**LALIGA** is the only national competition in the world that uses the innovative Live 3D Graphics technology to generate virtual graphics in broadcasts.

## MULTI-SCREEN:

A multi-camera signal for broadcasts, consisting of four signals on a single split screen, plus a real-time statistics module, which is extracted from the Mediacoach game data analysis system. The aim is to offer viewers an alternative match signal where they can enjoy different perspectives and match data.

## AEROBATIC DRONES:

A drone called "acrobatic", due to its ability to record any corner of the stadium, has recorded all **LALIGA** Santander stadiums, from the dressing room tunnels to the structure of a rooftop, to produce a range of spectacular images that serve to feed the match signal and the in-house production programmes and thereby offer a unique and immersive experience to all Spanish football fans.

## BEYOND STATS:

The advanced statistics portal of the **LALIGA** project with Microsoft publishes pre-match reports analysing the main metrics of both teams in the competition, obtained thanks to Mediacoach and the machine learning and artificial intelligence technology of Microsoft Azure.

In addition, the commentary of the matches wanted to be fresher and closer to fans this season. This was achieved by using images from cameras inside the commentary booths, which allowed viewers to experience the live reactions of the commentators.

# Economic value generated during the 2022-23 season

This income model guarantees **LALIGA** generates and distributes value among its stakeholders.

## Economic value generated during the 2022-23 season[9]

| Value Generated | Thousands of euros | | |
|---|---|---|---|
| | 2022-2023 | 2021-2022 | 2020-2021 |
| Sponsorship, licences and others | 150,218.00 | 131,679.35 | 104,226.00 |
| Marketing Audiovisual Rights | 1,827,137.00 | 1,788,321.75 | 1,796,305.00 |
| Provision of maintenance services for sports venues | 16,396.00 | 14,746.75 | 9,633.00 |
| Provision of digital and technological services and other | 3,304.00 | 7,052.78 | 7,821.00 |
| **Net Turnover** | **1,997,055.00** | **1,941,800.63** | **1,917,985.00** |
| Football pools | 3,239.00 | 2,373.87 | 5,206.00 |
| **Income from public entities** | **3,239.00** | **2,373.87** | **5,206.00** |
| **Sundry income and other** | **34,909.00** | **32,554.13** | **24,385.00** |
| **Financial income** | **88,104.00** | **9,428.08** | **657.00** |
| **Other income** | **5,699.00** | **2,645.69** | **3,002.00** |
| **Total Economic Value Generated** | **2,129,006** | **1,988,802** | **1,951,235** |

9 To align the information and provide greater clarity to the comparability of the data presented, the accounts included in "investment in the community" have been reclassified to reconcile them with the investments included in section 6.3.2. "**LALIGA'S** commitment to sport" of this report.

## Economic value distributed during the 2022-23 season

| Distributed value | Thousands of euros | | |
|---|---|---|---|
| | 2022-2023 | 2021-2022 | 2020-2021 |
| Sponsorships, licences and others commercial management expenses | 78,477.00 | 78,552.37 | 65,985.00 |
| Marketing Audiovisual Rights expenses | 1,663,042.00 | 1,656,447.08 | 1,696,072.00 |
| Provision of maintenance services for sports venues expenses | 11,553.00 | 12,461.84 | 12,606.00 |
| External services expenses | 65,034.00 | 52,646.67 | 23,680.75 |
| Other current management expenses | 112,306.00 | 39,480.97 | 29,065.25 |
| **Total Operational Costs** | **1,930,412.00** | **1,839,588.92** | **1,827,409.00** |
| **Total Wages and Salaries** | **39,864.00** | **38,430.99** | **33,104.00** |
| **Total Payments to Public Administrations** | **25,121.00** | **10,191.62** | **8,289.00** |
| **Equity-accounted shareholding** | **954.00** | **56.52** | |
| **Total Investment in the Community** | **99,991.00** | **99,072.00** | **97,835.00** |
| **Total Financial and exchange** | **20,570.00** | **7,525.69** | **843.00** |
| **Total Economic Value Distributed** | **2,116,912** | **1,994,866** | **1,967,480** |
| **ECONOMIC VALUE RETAINED** | **12,094** | **(6063)** | **(16245)** |

5.2/

# LALIGA AND THE WORK OF OVERSEEING THE CLUBS

LALIGA promotes the financial compliance of clubs by developing technological solutions to cover the needs that results from the various applicable regulations.

**LALIGA's** powers and obligations with the clubs are based on current national legislation and its Financial Control Regulations.

| | Law on Sports | Financial Control Regulation | Royal Decree 05/2015 of 30 April |
|---|---|---|---|
| **Relevant legislation in terms of club oversight** | Pursuant to the provisions of Article 41.4 b) of the Law on Sports, **LALIGA** performs the role of guardianship, control and financial oversight of the clubs. | Financial oversight system – defined by **LALIGA** and the RFEF – applicable to all clubs, in force since the 2013/14 season. | Establish the collective sale of **LALIGA** Clubs' audiovisual rights from the 2016/2017 season. This decree includes the criteria for the equitable distribution of the resulting income. |
| **Keys to the oversight** | Exclusive organisational competence for **LALIGA**.<br>Increased flexibility in decision making. | To promote greater discipline and rationality in club finances.<br>To encourage clubs to operate based on their own income generating capabilities.<br>To promote responsible spending for the long-term benefit of football.<br>To protect the viability and sustainability of the competitions and the Clubs/SADs. | Improved negotiation capacity with operators.<br>Increased income generation for Spanish football in general. |

# Financial Fair Play of LALIGA

The regulations on financial control and the preparation of **LALIGA** budgets are based on UEFA Financial Fair Play, a fundamental mechanism to ensure clubs do not compromise their future viability.

This set of rules is complemented by a disciplinary system – also included in the **LALIGA** Statutes – that ensures compliance with the regulations, with the main aim being to equalise the competitive capacity of the different clubs.

To avoid situations of this type and to promote responsible management of each club's financial resources, **LALIGA** makes applications to them all that facilitate management and compliance with the rules.

Ten years after **LALIGA** implemented its Economic Control Regulations, it has become clear that the rules are capable of evolving and adapting in response to the effects of changing economic environments and the turbulent economic situations in our economies, as well as aligning our rules to updates to UEFA regulations for Club Licensing and Financial Fair Play, establishing new indicators, criteria and requirements of an economic and financial nature, but preserving the initial spirit of ensuring the economic growth of clubs in a sustainable manner.

## Distribution of audiovisual rights income

In compliance with the provisions of Article 7.1. of Royal Decree-Law 5/2015 of 30 April on urgent measures in relation to the commercialisation of the exploitation rights of audiovisual content of professional football competitions and, among others, of Article 2 of Royal Decree 2/2018 of 12 January implementing it, the Control Body for the management of the audiovisual rights of Liga Nacional de Fútbol Profesional published the criteria for the distribution of audiovisual income, the amounts corresponding to each participating entity and the amounts contributed in compliance with the obligations provided for in Article 6.1. of Royal Decree-Law 5/2015, corresponding to the 2021-22 season.

16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS

**Contribution to the Sustainable Development Goals of the 2030 Agenda**

*Financial control is a key element in cleaning up **LALIGA** competitions, ensuring that the clubs pay their debts with players, social security, the Tax Agency and the other clubs. This regulation, originating from the UEFA Financial Fair Play, contributes to **target 16.6**, **"Develop effective, accountable and transparent institutions at all levels"**.*

## Distribution of audiovisual rights for the 2021-22 season[10] (Data in millions of euros)

AMOUNTS RESULTING FROM THE DISTRIBUTION WITHOUT ADJUSTMENTS DUE TO ASSEMBLY AGREEMENT. IMPULSO PLAN - CVC[1]

| | Income | Obligations |
|---|---|---|
| ATHLETIC CLUB | 66.13 | -5.62 |
| FÚTBOL CLUB BARCELONA | 159.88 | -13.59 |
| R.C.D. ESPANYOL DE BARCELONA, S.A.D. | 54.57 | -4.64 |
| REAL MADRID CLUB DE FÚTBOL | 130.38 | -11.08 |
| CLUB ATLETICO DE MADRID, S.A.D. | 87.62 | -7.45 |
| SEVILLA FÚTBOL CLUB, S.A.D. | 65.51 | -5.57 |
| REAL BETIS BALOMPIE, S.A.D. | 69.47 | -5.91 |
| REAL SOCIEDAD DE FÚTBOL, S.A.D. | 49.45 | -4.20 |
| LEVANTE UNION DEPORTIVA, S.A.D. | 47.55 | -4.04 |
| CADIZ CLUB DE FÚTBOL, S.A.D. | 45.89 | -3.90 |
| REAL CLUB DEPORTIVO MALLORCA, S.A.D. | 69.89 | -5.94 |
| VALENCIA CLUB DE FÚTBOL, S.A.D. | 50.86 | -4.32 |
| CLUB ATLETICO OSASUNA | 49.67 | -4.22 |
| DEPORTIVO ALAVES, S.A.D. | 45.89 | -3.90 |
| ELCHE CLUB DE FÚTBOL, S.A.D. | 67.94 | -5.78 |
| VILLARREAL CLUB DE FÚTBOL, S.A.D. | 53.19 | -4.52 |
| REAL CLUB CELTA DE VIGO, S.A.D. | 45.89 | -3.90 |
| RAYO VALLECANO DE MADRID, S.A.D. | 51.90 | -4.41 |
| GRANADA CLUB DE FÚTBOL, S.A.D. | 54.58 | -4.64 |
| GETAFE CLUB DE FÚTBOL, S.A.D. | 1,426.86 | -121.28 |
| **TOTAL** | **1,426.86** | **-121.28** |

| | Income | Obligations |
|---|---|---|
| Total **LALIGA** Santander + **LALIGA** Smartbank | 1,585.40 | -134.76 |

(1) Result of settling the audiovisual rights in accordance with the criteria of the Royal Decree.

AMOUNTS RESULTING FROM THE DISTRIBUTION AFTER ADJUSTMENTS DUE TO ASSEMBLY AGREEMENT. IMPULSO PLAN - CVC[2]

| | Income | Obligations |
|---|---|---|
| ATHLETIC CLUB | 66.24 | -5.63 |
| FÚTBOL CLUB BARCELONA | 160.13 | -13.61 |
| R.C.D. ESPANYOL DE BARCELONA, S.A.D. | 54.54 | -4.64 |
| REAL MADRID CLUB DE FÚTBOL | 160.85 | -13.67 |
| CLUB ATLETICO DE MADRID, S.A.D. | 130.31 | -11.09 |
| SEVILLA FÚTBOL CLUB, S.A.D. | 87.58 | -7.45 |
| REAL BETIS BALOMPIE, S.A.D. | 65.48 | -5.57 |
| REAL SOCIEDAD DE FÚTBOL, S.A.D. | 69.44 | -5.91 |
| LEVANTE UNION DEPORTIVA, S.A.D. | 49.43 | -4.21 |
| CADIZ CLUB DE FÚTBOL, S.A.D. | 47.53 | -4.05 |
| REAL CLUB DEPORTIVO MALLORCA, S.A.D. | 45.86 | -3.90 |
| VALENCIA CLUB DE FÚTBOL, S.A.D. | 69.86 | -5.95 |
| CLUB ATLETICO OSASUNA | 50.83 | -4.33 |
| DEPORTIVO ALAVES, S.A.D. | 49.65 | -4.23 |
| ELCHE CLUB DE FÚTBOL, S.A.D. | 45.86 | -3.90 |
| VILLARREAL CLUB DE FÚTBOL, S.A.D. | 67.91 | -5.78 |
| REAL CLUB CELTA DE VIGO, S.A.D. | 53.16 | -4.52 |
| RAYO VALLECANO DE MADRID, S.A.D. | 45.86 | -3.90 |
| GRANADA CLUB DE FÚTBOL, S.A.D. | 51.87 | -4.41 |
| GETAFE CLUB DE FÚTBOL, S.A.D. | 54.55 | -4.64 |
| **TOTAL** | **1,426.93** | **-121.40** |

| | Income | Obligations |
|---|---|---|
| Total **LALIGA** Santander + **LALIGA** Smartbank | 1,585.40 | -134.88 |

(2) Result of applying the payments and deductions provided for in the agreement of the **LALIGA** general assembly of 10 December 2021 to the amounts in the previous column. IMPULSO PLAN

AMOUNTS RESULTING FROM THE DISTRIBUTION WITHOUT ADJUSTMENTS DUE TO ASSEMBLY AGREEMENT. IMPULSO PLAN - CVC[1]

| | Income | Obligations |
|---|---|---|
| REAL SPORTING DE GIJON, S.A.D. | 8.32 | -0.71 |
| REAL SOCIEDAD DE FÚTBOL B, S.A.D. | 5.77 | -0.49 |
| SOCIEDAD DEPORTIVA PONFERRADINA, S.A.D. | 6.78 | -0.58 |
| CLUB DEPORTICO TENERIFE, S.A.D. | 6.98 | -0.59 |
| SOCIEDAD DEPORTIVA AMOREBIETA | 5.57 | -0.47 |
| REAL OVIEDO, S.A.D. | 6.92 | -0.59 |
| CLUB DEPORTIVO MIRANDES, S.A.D. | 6.39 | -0.54 |
| REAL VALLADOLID CLUB DE FÚTBOL, S.A.D. | 9.78 | -0.83 |
| CLUB DEPORTIVO LEGANES, S.A.D. | 8.43 | -0.72 |
| GIRONA FÚTBOL CLUB, S.A.D. | 7.98 | -0.68 |
| REAL ZARAGOZA, S.A.D. | 7.62 | -0.65 |
| SOCIEDAD DEPORTIVA EIBAR, S.A.D. | 8.90 | -0.76 |
| UNION DEPORTIVA LAS PALMAS, S.A.D. | 8.16 | -0.69 |
| CLUB DEPORTIVO LUGO, S.A.D. | 5.94 | -0.50 |
| SOCIEDAD DEPORTIVA HUESCA, S.A.D. | 9.58 | -0.81 |
| AGRUPACION DEPORTIVA ALCORCON, S.A.D. | 5.87 | -0.50 |
| CLUB DE FÚTBOL FUENLABRADA | 6.17 | -0.52 |
| BURGOS CLUB DE FÚTBOL | 5.87 | -0.50 |
| UNION DEPORTIVA ALMERIA, S.A.D. | 8.25 | -0.70 |
| MALAGA CLUB DE FÚTBOL, S.A.D. | 7.44 | -0.63 |
| FÚTBOL CLUB CARTAGENA, S.A.D. | **6.07** | **-0.52** |
| UNION DEPORTIVA IBIZA | 5.74 | -0.49 |
| **TOTAL** | **158.54** | **-13.48** |

| | Income | Obligations |
|---|---|---|
| Total **LALIGA** Santander + **LALIGA** Smartbank | 1,585.40 | -134.88 |

(1) Result of settling the audiovisual rights in accordance with the criteria of the Royal Decree.

AMOUNTS RESULTING FROM THE DISTRIBUTION WITHOUT ADJUSTMENTS DUE TO ASSEMBLY AGREEMENT. IMPULSO PLAN - CVC[2]

| | Income | Compensation for Relegation | Income plus compensation | Obligations |
|---|---|---|---|---|
| REAL SPORTING DE GIJON, S.A.D. | 8.32 | | 8.32 | -0.71 |
| REAL SOCIEDAD DE FÚTBOL B, S.A.D. | 5.77 | | 5.77 | -0.49 |
| SOCIEDAD DEPORTIVA PONFERRADINA, S.A.D. | 6.78 | | 6.78 | -0.58 |
| CLUB DEPORTICO TENERIFE, S.A.D. | 6.97 | | 6.97 | -0.59 |
| SOCIEDAD DEPORTIVA AMOREBIETA | 5.57 | | 5.57 | -0.47 |
| REAL OVIEDO, S.A.D. | 6.92 | | 6.92 | -0.59 |
| CLUB DEPORTIVO MIRANDES, S.A.D. | 6.38 | | 6.38 | -0.54 |
| REAL VALLADOLID CLUB DE FÚTBOL, S.A.D. | 9.78 | 13.85 | 23.63 | -0.83 |
| CLUB DEPORTIVO LEGANES, S.A.D. | 8.42 | | 8.42 | -0.72 |
| GIRONA FÚTBOL CLUB, S.A.D. | 7.98 | | 7.98 | -0.68 |
| REAL ZARAGOZA, S.A.D. | 7.62 | | 7.62 | -0.65 |
| SOCIEDAD DEPORTIVA EIBAR, S.A.D. | 8.89 | 19.69 | 28.58 | -0.76 |
| UNION DEPORTIVA LAS PALMAS, S.A.D. | 8.16 | | 8.16 | -0.69 |
| CLUB DEPORTIVO LUGO, S.A.D. | 5.93 | | 5.93 | -0.50 |
| SOCIEDAD DEPORTIVA HUESCA, S.A.D. | 9.58 | 6.94 | 16.52 | -0.82 |
| AGRUPACION DEPORTIVA ALCORCON, S.A.D. | 5.87 | | 5.87 | -0.50 |
| CLUB DE FÚTBOL FUENLABRADA | 6.17 | | 6.17 | -0.52 |
| BURGOS CLUB DE FÚTBOL | 5.87 | | 5.87 | -0.50 |
| UNION DEPORTIVA ALMERIA, S.A.D. | 8.24 | | 8.24 | -0.70 |
| MALAGA CLUB DE FÚTBOL, S.A.D. | 7.44 | | 7.44 | -0.63 |
| FÚTBOL CLUB CARTAGENA, S.A.D. | **6.06** | | **6.06** | **-0.52** |
| UNION DEPORTIVA IBIZA | 5.75 | | 5.75 | -0.49 |
| **TOTAL** | **158.47** | **40.48** | **198.95** | **-13.49** |

| | Income | Compensation for Relegation | Income plus compensation | Obligations |
|---|---|---|---|---|
| Total **LALIGA** Santander + **LALIGA** Smartbank | 1,585.40 | 40.48 | 198.95 | -134.88 |

(2) Result of applying the payments and deductions provided for in the agreement of the **LALIGA** general assembly of 10 December 2021 to the amounts in the previous column. IMPULSO PLAN

Pursuant to the provisions of Article 5.3.b).2 of Royal Decree-Law 5/2015, the percentages distributed to participants in the First and Second Division A according to the social implementation have been determined in accordance with the following criteria: one third by the average season ticket and box office takings of the last five seasons, and the other two thirds from their participation in generating resources from the commercialisation of television broadcasts, by comparing the average audiences obtained by each of them in each season.

This last criterion was duly approved by the respective Division Committees of each division at the meetings held on 11 December 2015. In addition, the agreements of the Division Committees dated 29 June 2022 are also applicable for the 2021/2022 season that, at the proposal of the Control Body on 12 April 2022, exceptional criteria for social implementation derived from the situation caused by the COVID were established.

10 https://www.**LALIGA**.com/en-ES/transparency/economic-management/tv-rights

5.3/

# ADVERTISING AND SPONSORSHIPS

LALIGA presents itself as an attractive partner for the big advertising brands, with a robust compliance system and solid values based on good management and sportsmanship.

For football clubs, sports sponsorship is one of the biggest sources of income. For this reason, **LALIGA** works to promote a sponsorship model for Clubs based on corporate responsibility and long-term relationships.

**LALIGA** integrates responsible criteria in its commercial strategy and in the configuration of its portfolio of sponsors. **LALIGA** can therefore effectively manage the relationships it establishes and minimise the potential reputational risks that may incur.

The competences in terms of marketing and commercial strategy fall to **LALIGA's** Marketing and International Development area, which is responsible for identifying potential collaborating brands and establishing sponsorship agreements, exploring new business models and organising events and other activations with their sponsors.

**LALIGA's** efforts have materialised in a significant increase in the number of sponsors and licensees, which is reflected in the turnover derived from sponsorship, which during the 2022-23 season meant income of 150 million euros.

**LALIGA** has different sponsorship modalities, differentiating between global, national (Spain) and regional (foreign markets) sponsors depending on the designated geographical area.

## PARTNERS 23/24 Season

### Title

EA SPORTS

### Global

GOL-BALL, MAHOU SANMIGUEL, BKT, PUMA, Microsoft

### Global Licence

sorare, PANINI, Dapper Labs

### Regional

5.4/

# INCREASE IN VALUE AT AN INTERNATIONAL LEVEL

**LALIGA believes in internationalisation and evolution as an engine for growth and to remain competitive with other entertainment products in the world.**

In order to increase the value of **LALIGA** worldwide, the International Development area contributes to maintaining and reinforcing our position as one of the global leaders in the entertainment industry, reinforcing commercial action and promoting promotional and institutional work.

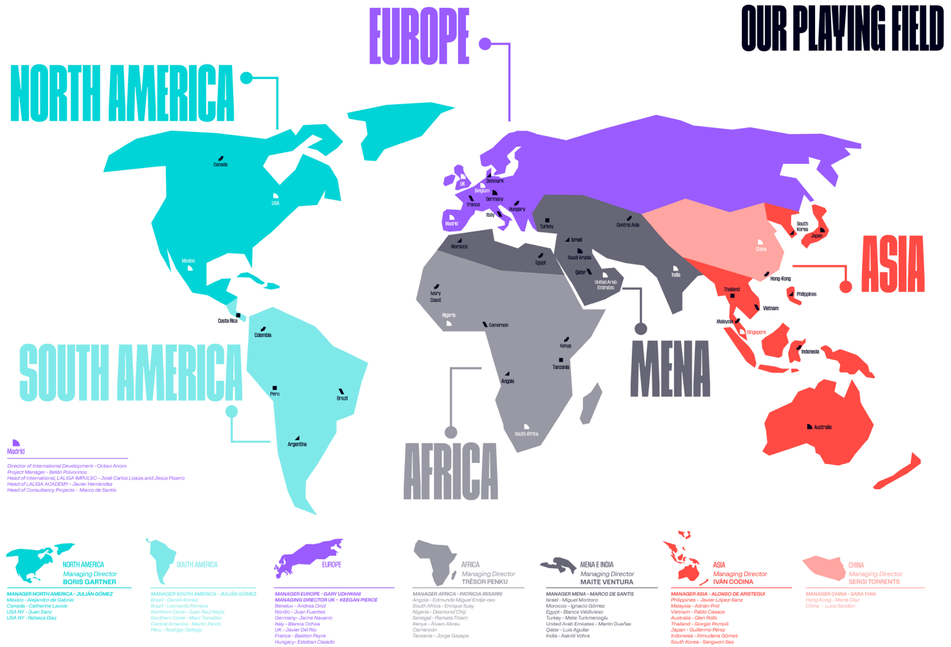
International presence in 41 countries through 11 offices and 44 delegates of the International Development area, and the support of 11 people in the Madrid head office, enabling greater proximity and support to international broadcasters, helping to identify potential local sponsors at an international level, and closing institutional alliances with leagues and federations, which improves the notoriety and awareness of the **LALIGA** brand to ensure a greater presence in the market, adapting content for each of the environments with an international presence.

Among the wide range of agreements reached this season, we would like to highlight the wide range of actions undertaken internationally, which reached 1,783 activations in seven geographical areas such as North America, Europe, MENA, China, Latin America, Africa and the territories of Asia and Australia.

The keys to the project are based on four management levers:

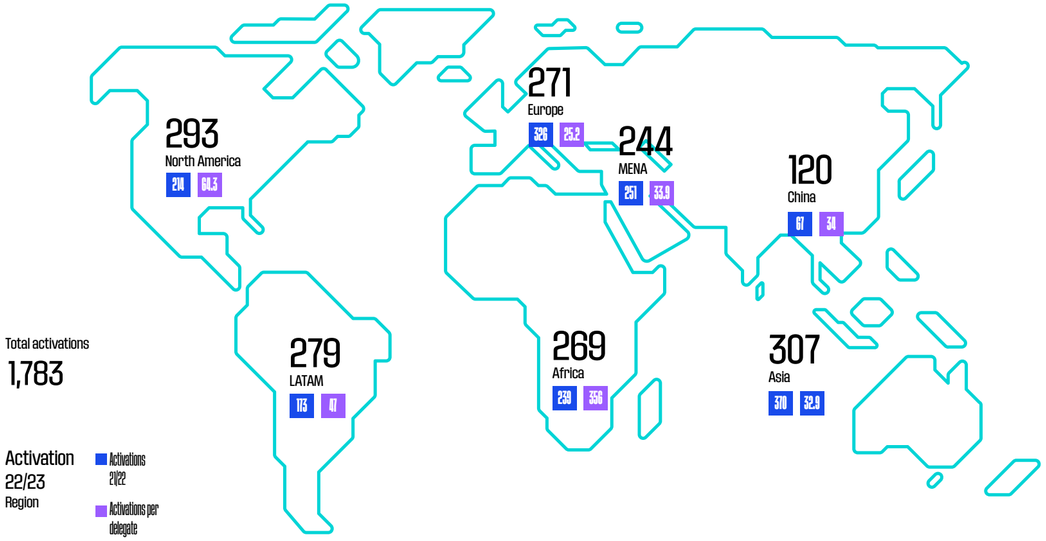
- The ability to adapt to the environment and the circumstances.
- Competition, matches and clubs as the focal points of the activations.
- Innovation and differentiation online and offline.
- Tailored strategies at a local level.

## OUR PLAYING FIELD



## INTERNATIONAL 22/23 SEASON

**LALIGA international activations**




As a result of the work carried out, several unique projects were launched this season:

### We sealed our alliance with Casa Árabe

A fundamental step that reinforces our commitment to the region.

Our Joint Venture with Galaxy Racer for the Middle East and North Africa was made official at the beginning of the season. Subsequently, we took another major step in strengthening our brand and commitment in the region by reaching a collaboration agreement with Casa Árabe.

The alliance will involve developing various joint projects to promote the values of sport and Arab culture. The first of these will be "Football for Hope", a Casa Árabe project that we will join and which will last for five months.

### LALIGA TwentyNine's inaugurates its first space in Doha

**LALIGA** Twentynine's arrival in Doha. With the Alfardan Group, we are opening this sports bar with two floors where guests can enjoy a multi-sensory, immersive and technological culinary experience.

### We collaborate with the Organising Committee of the Kraków-Małopolska 2023 European Games.

We will cooperate to promote the 3rd European Games taking place from 21 June to 2 July in Poland, with the aim of promoting the Games among sports fans and promoting Kraków, Małopolska and Poland as tourist destinations.

Between 21 June and 2 July 2023, the European Games will host 7000 athletes from 48 countries competing in 28 sports over 12 days in 11 cities. It is therefore an gathering of the best of European sport – which is the prelude to the 2024 Olympic Games in Paris – where 18 disciplines will determine their representation.

We will use our experience to support the organising committee in promoting the European Games, giving visibility to the event both in the broadcasts of certain **LALIGA** Santander and **LALIGA** Smartbank matches and through our multiple digital channels with the aim of making the European Games a popular and high-value event in Europe and around the world.

With this agreement, we intend to boost Europe's leading multi-sport event among sports fans.

### "LALIGA Summer Tour" is born; a platform for organising summer tours of friendly matches

"**LALIGA** Summer Tour" comes to the US and Mexico with four clubs.

We are launching "**LALIGA** Summer Tour", a new platform created to organise tours by our clubs in the summer window, an initiative that is part of our international development strategy with the aim of bringing all the passion of **LALIGA** to its fans around the world.

This project represents our desire to create a platform that allows us to bring the friendly matches involving **LALIGA** clubs to different parts of the world, and that in turn gives all our clubs the opportunity to collectively develop business in certain priority markets. It also complements the strategy that **LALIGA** North America has been involved in since 2018 and has been successful in developing the market holistically, growing the competition and clubs in North America.

### We reached a strategic agreement to transform Iraqi football.

A project born with the idea of continuity and within our expansion strategy in the region. A three-year project with the Iraq Football Association that represents a turning point for the promotion of football in the Gulf region.

In line with our commitment to growing grassroots football, **LALIGA** will support the Iraqi Association through a cross-cutting deal that involves mobilising resources from various parts of our organisation.

The project is divided into three phases: the first to diagnose and train; the second to create and implement an action plan; and finally a monitoring and supervision phase.

The alliance, which seeks to enhance the professionalisation of football structures in Iraq and make them sustainable over time at both a business and sporting level, is a further demonstration of our commitment to developing football in the region.

Details of profits earned by country and taxes payable at the end of the financial year ended 30 June 2023 are as follows:

| Society | 2020-2021 Season | | 2021-2022 Season | | 2022-2023 Season | |
|---|---|---|---|---|---|---|
| | Result | Taxes on profits | Result | Taxes on profits | Result | Taxes on profits |
| | Thousands of euros | Thousands of euros | Thousands of euros | Thousands of euros | Thousands of euros | Thousands of euros |
| Liga Nacional de Fútbol Profesional | 12 | -100 | 0 | -59 | -6,335 | -1,497 |
| LaLiga Group International | 0 | | 3,790 | 0 | 46,939 | -11,852 |
| Sociedad Española de Fútbol Profesional SAU | 1,380 | -335 | 941 | -264 | 1,234 | -408 |
| LaLiga Servicios Digitales | 86 | -130 | 2 | -34 | 0 | 0 |
| LNFP FZE - Dubai<br>Dubai Multi Commodities Centre | 195 | | 439 | 0 | 1,159 | 0 |
| LaLiga (USA) INC. | 93 | | 1,626 | -432 | 2,078 | 501 |
| Beijing Spanish Football League<br>Consulting CO Ltd. | 121 | -111 | 99 | -33 | 185 | 0 |
| LaLiga South Africa Propietary Limited | 217 | -86 | 153 | -64 | 240 | -87 |
| LaLiga Singapore Pte. Ltd. | 154 | | 466 | -61 | 234 | -49 |
| LaLiga LFP Mex. S.R.L.C.V. | 6 | -128 | 66 | -159 | 764 | -541 |
| LaLiga Content Protection SL | 0 | | -814 | 0 | -317 | 0 |
| Digital Sports and Innovation SL | 0 | | -11,936 | 0 | 0 | 0 |
| JV USA | 0 | | 2,116 | 0 | 2,101 | 0 |
| Sport Reinvention Entertainment Group S.L. | 0 | | -11,936 | 0 | -18 | 0 |

5.5/

# LALIGA TECH

## LALIGA'S TECHNOLOGICAL TRANSFORMATION

The technological transformation of football is a reality that opens a new era in the sport. New technologies have made sport today a very different spectacle than in previous decades, leading to new, more immersive and informative experiences for fans and professionals alike. This has been possible thanks to the creation and implementation of **LALIGA** Tech, **LALIGA's** technological subsidiary, which over the last five years has developed different solutions to promote the digital transformation of the industry and which allows the use of new resources to be more efficient in the operation, to have more scope in the business and more monetisation options, adapting to the new forms of fan consumption.

The technological revolution that is taking place in the sector has two specific objectives for sports organisations: the need to have a more direct digital relationship with fans that can be monetised beyond the presence in stadiums or sports facilities; and to correctly address the change in consumption habits and entertainment preferences of users.

Together with Microsoft as a strategic partner due to its leading position in the technology industry, **LALIGA** began this path towards digitalisation, designing an entire ecosystem of solutions that put data at the centre of all processes. We combine the experience of an international sports organisation with in-depth technical expertise. This is due to a team of more than 140 specialists who have designed such solutions for **LALIGA's** digital transformation of the industry.

To lead the digital transformation of sport, **LALIGA** Tech is working in three areas:

- Fan management
- Competition management
- Content improvement

All solutions are available as managed services via the cloud and are interconnected under a single data-driven ecosystem.

Thanks to all the development it has carried out, **LALIGA** Tech is not only the technological subsidiary of **LALIGA**, but also a supplier for other sports. **LALIGA** Tech's solutions ensure that the different use cases designed are truly relevant to the sports industry because they are designed by sports professionals for the sports industry.

Our goal with this launch is to accelerate the adaptation of the sports & entertainment sector to the digital world and the new ways of interacting and consuming of fans, while also strengthening our position as a leading company regarding technology, a company that works with methodologies and procedures comparable to those of large technology companies.

5.6/

# LALIGA IMPULSO GROWTH PLAN FOR LALIGA AND THE CLUBS

## LALIGA IMPULSO

**LALIGA** Impulso was born as a strategic project for **LALIGA** through which the investment fund CVC injects close to 2 billion euros to undertake growth and consolidation projects from a sporting and business point of view. This pioneering agreement in professional sport in our country provides **LALIGA** clubs with the necessary impetus to advance 20 years in professionalisation and development, allowing clubs to undertake projects that ensure their overall growth.

The initiative has been approved by the vast majority of clubs, with 38 of **LALIGA's** 42 clubs having joined voluntarily with the aim of working together for the overall development of the competition.

The funds received by the clubs are earmarked and can only be used for a pre-determined number of items. At least 70% must be allocated to investments to grow the club, i.e. to strengthen areas such as Infrastructure, Digital, Technology, Communications, Commercial & Marketing, International, Branding, as well as its staff structures. In addition, the financial structure can optionally be optimised (max. 15%) and the sports squad can be strengthened by extending the salary cap (max. 15%).

01

**At least 70%**

**Investments for Club growth**

Enhancement of infrastructures (e.g: Stadium, Training Ground, etc. ), Innovation Technology, Internationalisation Plans, etc.

02

**Max. 15%**

**Financial debt**

Cancel and/or refinance financing operations

Cancellation of bankruptcy debt

Other debts

03

**Max. 15%**

**Additional amount for registering players**

During the first three seasons to be distributed as the Club deems appropriate.

04

**Non-sport structure staff**

The part not consumed in the previous points may be used.

Communication, Commercial & Marketing, International, Brand, as well as their staffing structures. In addition, the financial structure can optionally be optimised (max. 15%) and the sports squad can be strengthened by extending the salary cap (max. 15%).

With this agreement, clubs will make responsible investments focused on their club and its environment to grow the competition as a whole and each entity individually within a common sustainable strategic plan.

## Benefits for LALIGA

- Supporting **LALIGA** in developing and **maximising the potential of LALIGA**
- **Aligning the interests** of all stakeholders
- **Financial resources needed** to carry out complementary projects or acquisitions

## Benefits for Clubs

- Incorporation of **an industrial benchmark partner** with extensive experience
- Availability of funds to **support the development of the Clubs**
- Belonging to a **league with stronger Clubs**

**LALIGA** IMPULSO is promoted as a cross-cutting project that has a direct impact on all areas of the organisation. These areas are linked to the organic development of the business and are the main drivers of growth that will enable each club to achieve the targets set and the estimated income generation.

With this agreement, clubs will make responsible investments focused on their club and its environment to grow the competition as a whole and each entity individually within a common sustainable strategic plan.

After the first year of this agreement between **LALIGA** and CVC having been in place, the development of the methodological bases of work between the clubs and **LALIGA** has become evident.

A substantial cultural change can be seen among the clubs, thanks to **LALIGA** having carried out an intense exercise to give support and advice of a cross-cutting nature to the clubs, in favour of achieving the objectives set, combining a certain uniformity in the management of the partners, which is of vital importance for organic growth.

# 6 BEYOND THE FIELD OF PLAY

LALIGA committed to its surroundings

6.1/

# THE PEOPLE WHO ARE PART OF LALIGA

Human capital is one of LALIGA's priorities, whose renowned brand supports its needs in terms of talent.

**LALIGA** aims to be an organisation that prioritises improving people's quality of life by empowering and motivating all employees with a culture of continuous development, lifelong learning and opportunities for internal promotion. Our employment model is based on respect for and compliance with universal human rights standards and labour laws, career development, inclusion and occupational health and safety.

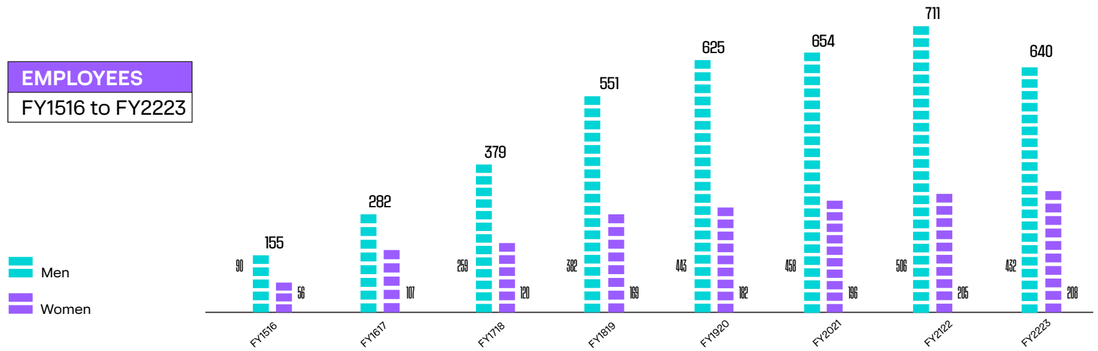
We seek working relationships based on trust, transparency and good faith. **LALIGA's** continuous growth and internationalisation process has led to great challenges in terms of culture, organisation and human resources management: permanent adaptation of the organisational structure to the growing needs of the employers' organisation, resizing of the workforce, standardisation of processes, training in new technologies, talent management and promotion of corporate culture.

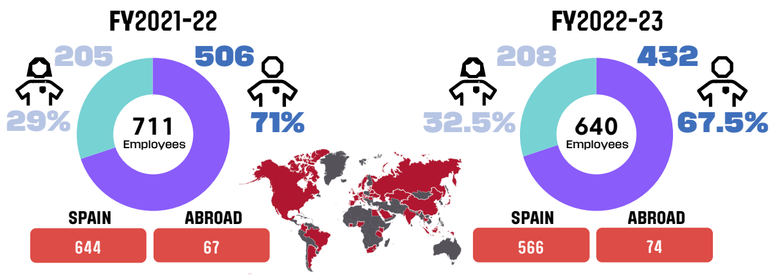
In the Human Resources Department, we manage organisational structures and people at the corporate, divisional, regional and production centre levels.

## Profile of the workforce

At the end of the 2022-23 season, **LALIGA's** workforce totalled 640 employees, 10% fewer than the previous season, as a result of the transfer of human capital to **LALIGA** TECH.

As a result of the recent founding of **LALIGA** TECH in which we have a 49% shareholding, a re-purposing of employees was carried out to optimise operations and ensure long-term sustainable growth of the technology area. As part of this process, it was decided to move a number of employees from **LALIGA** to **LALIGA** TECH – with the same employment rights – to eliminate duplication and achieve greater efficiency in the combined operations. As a result, there was a substantial reduction in the number of employees at the end of the current year compared to the previous year.



## 6.1.1/ Attraction and selection

The Spanish football association guards its global brand through caring for its employer brand. The People Management Department is responsible for attracting, selecting and retaining the best professionals in the national and international market. To achieve this, **LALIGA** uses its positioning as a brand and exposure on social networks and job portals, publicising the firm and the existing vacancies.

Continuing to employ and attract talent from our national and international market throughout this season has kept being one of our strategic levers.

### Main communication channels to attract talent

**LinkedIn** is **LALIGA's** main recruitment tool. Through its channel, **LALIGA** also publishes content related to its activity that may be of interest to potential employees and the community in general.

Ficha por **LALIGA**

Through its own employment portal, potential candidates can find out about open vacancies within the organisation.

Somos **LALIGA**

**LALIGA** also promotes its vacancies internally through its portal – with exclusive access for employees – to encourage job changes and offer new professional challenges to employees who wish to do so.

## 6.1.2/ Loyalty of talent acquired

The association continuously ensures compliance with the principle of equal treatment and opportunities, firmly rejecting any type of discrimination.

**LALIGA** drew up its Equality Plan in 2020 but, with the creation of **LALIGA** Group International, it has been revised and updated in accordance with the needs of the new society. In this regard, the process of drawing up the **Equality Plan** is being finalised jointly with the Workers' Representation, where the organisation's commitment to go further with establishing and developing specific policies and actions that guarantee equal treatment and opportunities between men and women is set out.

**LALIGA** therefore promotes a working environment with zero tolerance for conduct of this nature and undertakes to investigate all complaints related to sexual or sex-based harassment, for which a procedure is established that aims to resolve the aforementioned conflicts.

Having an Equality Plan means a real commitment to achieve equality of treatment and opportunities within our company. Because if one thing is for sure, it is that talent knows no gender. **LALIGA** Group International's current equality plan is currently being drafted.

Similarly, and in accordance with the principle of equal pay for reasons of sex, **LALIGA** works to ensure that its remuneration policies are as fair and egalitarian as possible.

To check whether the Company's remuneration system complies with the effective application of the principle of equality between men and women in terms of remuneration (Art. 7 RD 902/2020) in a cross-cutting and comprehensive manner, a Remuneration Audit has been carried out, using the most widely recognised mathematical procedures in labour economics.

Here, the aim of the audit is to verify whether there are objective and legitimate reasons that explain the salary gap existing in the Company.

Analysing the staff for the 21-22 season, there is an average "unadjusted" salary gap of 23.49% in the Company, to the detriment of women (taking annualised salaries, both fixed and variable).

However, this difference is justified, practically in its entirety, by the variables taken into account when remunerating workers, which are: value of the post (main variable), department (according to supply and demand in the salary market) and length of service (variable that represents knowledge, skills and experience that workers have, and which condition the suitability of people to the requirements of the posts).

Taking the aforementioned variables into account, the "adjusted" wage gap is reduced to 2.3%, to the detriment of women.

In other words: when two people of different sexes have the same characteristics (they occupy positions of the same value; belong to the same department, or departments in which they are paid similarly; or have the same length of service), on an aggregate basis, in **LALIGA**, women are paid 2.3% less than men.

In accordance with the main references on the subject (Federal Office for Gender Equality FOGE (Switzerland) and the Equality and Human Rights Commission (UK), which establish a tolerance margin of +_5%, it is concluded that there is no sex pay gap at **LALIGA**.

### LALIGA'S contribution to the United Nations 2030 Agenda

*By drawing up its Equality Plan, **LALIGA** makes its contribution to target 8.5, "**...achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value**".*

**Explanatory note:**

**"Unadjusted"** implies that, in the calculation of the pay gap, the variables for which the Company pays have not been taken into account. It is "everybody against everybody".

**"Adjusted"** implies that, in the calculation of the pay gap, the variables for which the Company pays have been taken into account. Men and women with the same "pay profile" (the same characteristics for which the company pays) are compared. In addition, in terms of work-life balance, we individually analyse all requests we receive from employees to be able to reconcile personal and family life and we try to offer solutions in which the employee and the company can carry it out. In the previous season, 100% of the requests received were granted.

In terms of universal accessibility, **LALIGA's** offices have the necessary access measures, as well as adequate services so that people with physical disabilities can carry out their activity without difficulties.[11] **LALIGA** also has a certificate of exceptionality with regard to the hiring of disabled staff.

**Employees with a disability**

**5** / 0.82%

11 The number of employees with disabilities employed in **LALIGA** in the 2021-22 season was three.

## We have resumed "The Closest Clubs" initiative.

As part of our onboarding process, this season we have resumed "The Closest Clubs" initiative, which had been active before, but had been stopped for several years due to Covid. The key aim of this initiative is new staff in **LALIGA** can get to know the clubs, for whom we work on a daily basis, and we believe that the best way to achieve this is to visit them. During this season we held two "The Closest Clubs" days, one with CD Leganés, and the other with Club Atlético de Madrid.

## Our new talent development model

We continue to implement actions that respond to the needs of our employees and, for this reason, this season we have focused on redefining our talent development model.

The model is based on a framework focused on accompanying and acting on the learning and evolution of the people who make up the organisation through individualised conversations with the respective managers.

To this end, together with the managers of **LALIGA**, we have co-created development stages that represent the growth path of somebody in the organisation.

Each stage has a series of expected behaviours to be consolidated based on specific skills according to the business area and the values of the organisation.

Through individualised conversations, each employee has the opportunity to align expectations with their manager and define the expected impact of their role through defined development objectives.

The identified growth and development will be taken into account for future promotions, salary reviews, new projects and evolution within the organisation.

In short, we seek to provide clarity to our employees about what is expected of each of them and, above all, resources so that, with the guidance and support of managers, they can develop the knowledge and behaviours necessary to grow with **LALIGA**.

**This season we launched the "LIFE PROGRAMME".**

Prior to the 2022-23 season, **LALIGA** had been carrying out various initiatives aimed at promoting and increasing the wellbeing of employees, and this season we have organised all these initiatives around four levers, which we have complemented with new initiatives, encompassing all of them in the LIFE PROGRAMME, and contributing to the experience of employees through different wellbeing milestones.

**This Programme is developed in four dimensions:**

**The levers defined and some of the initiatives we have developed in each of them:**

01 LIFE & CARE

02 LIFE & SOCIAL

03 LIFE & EMOTION

04 LIFE & SAVE

1. LIFE & CARE (PHYSICAL WELLBEING):

Healthy body, healthy life! LIFE & CARE is the lever within our health and wellbeing programme from which we promote activities aimed at looking after physical wellbeing. Some of the initiatives carried out during this season were:

- Football team.
- Taking part in the company race.
- Information day on breast cancer.
- Healthy week.
- Olympics.
- Physiotherapy.
- Fruit.

2. LIFE & SOCIAL (SOCIAL WELLBEING):

We believe in the importance of our professionals interacting with each other to strengthen ties and achieve a better atmosphere of companionship and collaboration. To this end, we promote a series of initiatives aimed at achieving these objectives:

- Internal Fantasy Tournament.
- FIFA Championship.
- **LALIGA** after work meetups on a monthly basis.
- Celebrating Women's Day.
- Draws.

3. LIFE & EMOTION (EMOTIONAL WELLBEING):

We believe emotional management and expression to be very important in the personal and professional lives of all our employees, which is why we try to provide initiatives aimed at their emotional wellbeing, such as, for example:

- Psychological care in health insurance.
- Tips and workshops linked to mental health day.
- Family day.
- Recognition programme.
- **LALIGA** anniversary congratulations.

4. LIFE & SAVE (FINANCIAL WELLBEING):

This is the lever where we try to help our employees find the right balance and control over their finances; the initiatives of this lever are closely linked to our social benefits and flexible remuneration possibilities:

- Childcare assistance.
- Training fund.
- Group English classes.
- Medical insurance.
- Transport card.
- Meal card.
- Savings insurance.
- Discount portal.

## MVP Programme

Internal recognition programme among colleagues.

We provide our employees with a channel to recognise and thank colleagues for making their experience more positive, with the aim of continuing to foster the good atmosphere present in the organisation.

The aim is no more than to value the involvement, effort and work of those with whom we work on a daily basis and without their help we would not be able to move forward.

# 6.1.3/ Professional careers: Culture, development and training

**LALIGA** carries out training programmes tailored to the needs identified within the organisation.

Specifically, during this season, we carried out corporate training in languages, leadership linked to the new talent development model, taxation, finance, generative artificial intelligence, corporate software, corporate volunteering and Office 365.

In addition, and making use of their training credit, our employees have proactively made more than 130 training requests linked to skills, office automation, finance and business.

In the whole of the season, we recorded a total of 23,982.75 hours of training.

## LALIGA BUSINESS SCHOOL

**LALIGA** also has its own business school, – open to the general public – where the best performing employees and recognised collaborators teach subjects based on the football business. In its programmes, **LALIGA** shares its knowledge, experience and know-how with the aim of detecting and training talent to provide the sports industry with added value in the form of human capital.

**LALIGA** offers its teams the possibility of accessing scholarships and training for the entire range of courses aimed at improving job skills.

### Main programmes offered by LALIGA Business School

#### University Master's degrees

- Master's in Global Sports Marketing
- Master's in Performance and Health Optimisation.
- Master's in Law Applied to Professional Football
- Master's in Football Management, Methodology and Analysis
- Master's in **LALIGA'S** Sports Marketing
- Master's in Law Applied to Professional Football

#### Courses

- **LALIGA** eSports Management and Business.
- The Making of the Sports Event
- Security at Sporting Events

## Employee training

23,983
Training hours

65.41%
15,687 hours

34.59%
8,296 hours

### LALIGA'S contribution to the United Nations 2030 Agenda

4 EDUCACIÓN DE CALIDAD

8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO

*The set of initiatives and projects that focus on training and offering university courses, among which **LALIGA** Business School stands out, contribute, in line with target 4.4 to "**substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.**"*

*At the same time, they also promote target 8.6, on the important need to **"substantially reduce the proportion of youth not in employment, education or training."***

# 6.1.4/ Occupational health & safety

Maintaining the health, safety and well-being of our employees is a core value of **LALIGA**. It is an essential part of the organisation's risk management and internal controls, as well as our Code of Business Conduct.

**LALIGA** guarantees optimal conditions in terms of occupational health and safety in the workplace for its employees. The health and well-being of employees is a priority, because it is considered a prerequisite for high productivity and innovation. **LALIGA** offers employees:

- Medical insurance and health benefits, which can be extended to their family members through the Flexible Remuneration Plan.
- Flexible working arrangements to ensure work-life balance, such as working from home, flexi-time and reduced working hours.
- Policies and guidelines on pregnancy, adoption and parental leave.
- Free flu vaccine.

In addition to all this, **LALIGA** offers all employees the opportunity to participate in the **LALIGA** Life Programme, which aims to promote healthy eating habits and encourage the doing of sports.

During the current season, **LALIGA** has not recorded any significant occupational accidents involving its employees. **LALIGA** has intervention teams that receive specific training in prevention and evacuation measures, prepared to act in the event of an emergency. In addition, new employees take an online course on the fundamentals of occupational risk prevention, including the most common risks in the workplace and those related to data display screens. Specific risk prevention training is also provided for employees working from home.

Derived from the epidemiological situation, it was crucial for **LALIGA** to not only to create a protocol for action but also to ensure its compliance, making it mandatory for all professionals.

Due to the evolution of the pandemic, this protocol for action has required constant modifications, focusing not only on legislative compliance, but also on the health of all professionals, creating the safest possible environment for them.

**LALIGA** guarantees the right to digital disconnection of its employees so that their rest time and privacy is respected outside of work hours, and this is reflected in both its Collective Bargaining Agreement and in its Protocol for the organisation, recording of working time and digital disconnection. Likewise, to guarantee a work-life balance and in compliance with RD-Law 8/2019 on urgent social protection measures and the fight against job insecurity in the working day, **LALIGA** improved the working day registration system this year. This system for monitoring employee activity means it was not possible to collect detailed absenteeism data on employees in the 2022-23 season considering the flexibility of their hours. However, no significant absenteeism was detected throughout the last year.

Its collective bargaining agreement, applicable to 95%,[12] voluntarily improves on what is established by law for paid leave due to marriage, family illness or death. Although expatriate workers are not covered by a collective bargaining agreement, they enjoy specific condition the contemplate privileged attention from the Spanish football association.

### Preserving occupational health

*__LALIGA__ put in place a number of ad-hoc measures to respond to the situation caused by COVID-19.*

*The __introduction of working from home__ has been the pillar of this series of actions aimed at adapting to this new reality and ensuring a safe working environment. This programme has focused on three key axes (technological, organisational and personal) that have led to an increase in operational flexibility while maintaining the realism of the organisation's objectives for the current season.*

*The employer has kept its employees up to date on protective and preventive measures at all times. Likewise, when the time came, people management professionals as well as the prevention service defined, facilitated and continuously updated a detailed __health action protocol__ to return to the offices so as to avoid risking the health of their teams.*

*In turn, __LALIGA__ has continued to provide all employees with full medical check-ups through multiple prevention centres.*

12 Due to the fact that the criterion of those covered by the agreement has been updated to include expatriate employees, we have to consider that the data published in the NFIS 2021 showed an indicator at 79.05% when it should have been 87%.

## LALIGA BUSINESS SCHOOL

### Corporate Volunteering Programme[1]

**LALIGA'S** Corporate Volunteering is the tool that promotes the transformation of society with the values of football using the energy and charitable time of **LALIGA's** employees as catalysts.

In **LALIGA**, corporate volunteering is allowed to take place during working hours, outside working hours or a combination of both. **LALIGA** undertakes to assign 50% of the working hours allocated to corporate volunteering with a maximum of eight hours per season.

During this year we highlight, among others, the contributions of **LALIGA** employees to:

- Distributing food was the first initiative of the season with an activity to prepare and deliver meals to homeless people
- Employability training, through the holding of workshops with skills that collaborate with young people from vulnerable contexts, institutes with high rates of absenteeism, entities that work with people with special needs in active search of employment and other groups with difficulties in accessing the labour market.

- We set up an Environmental Workshop, in which a group of **LALIGA** colleagues went out into the countryside to collect waste.
- Corporate volunteering in **LALIGA** Genuine Santander, where 67 **LALIGA** employees travelled to Villarreal to collaborate in the outcome of the 2022-23 season, in the phase with the largest number of participants, with more than 1,000 sportspeople from all corners of Spain.

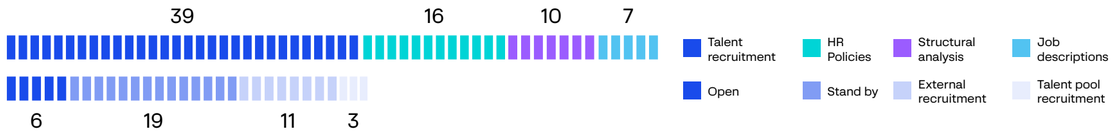
# 6.1.5/ Occupational health & safety

A training and co-working programme was launched with clubs in the 2020-21 season, and more specifically with those responsible for human resources departments, with the aim of promoting initiatives and actions to improve the management of human capital at **LALIGA** clubs.

## LALIGA IMPULSO. TALENT OFFICE

As one of our strategic objectives, we continue to work closely with clubs from the **LALIGA** IMPULSO talent office project, to move forwards in their professionalisation, which implies a change in several aspects of the daily lives of the clubs. One of these aspects will be continuing to adapt the professional structures to the needs of the club and the objectives of **LALIGA** Impulso.

Throughout this season, we have attended to more than 70 needs of 26 different clubs that have contacted us, in most cases linked to talent recruitment needs, consultations on HR policies, analysis of structures and job descriptions. In addition, together with **LALIGA** BUSINESS SCHOOL we have proactively designed exclusive courses for clubs in different areas such as brand, international, digital strategy, communication and business infrastructures.




1 Volunteer actions are considered to be all those promoted by **LALIGA** and generating a real social impact, such as material donations that are made voluntarily or leisure and inclusive sports activities aimed at groups at risk of exclusion.

After a year working closer with the clubs, where we have gained more detail of the level of development of their HR function, how their non-sporting staff structures are formed and accompany them in managing the change that the project involves; we have redefined the services offered to the clubs, focusing on four main areas:

- Structures: where we suggest initiatives related to individual and group analysis, redefinition of minimum organisation charts and incorporation of service areas, and updating of the DPTs we shared with them the previous season.
- Talent pool: here, we will continue to nurture our talent pool for clubs and work on the evolution of the platform and a communication plan for clubs, external candidates and **LALIGA** BUSINESS SCHOOL students.
- Training and development: suggesting initiatives related to change management oriented towards transformational leadership skills, or **LALIGA** content that clubs can use for their new staff.
- Trends and networking: sharing meetings with clubs and launching quarterly training on trends and best practices.

With the aim of boosting growth and development in the HR, objectives have been incorporated into the clubs for the 2023-24 season with the aim of enhancing the growth and development of their human capital, helping to minimise areas of improvement identified during the 2022-23 season.

Another key aspect to consider is that, with a look towards to the 2023-24 season, HR has incorporated objectives for the clubs that will enhance their growth and development in terms of HR, and will help us minimise areas of improvement identified during this season.

## Talent Office 2.0

**01 Structures**
- Structural analysis ★
- Benchmark sizing ★
- Updating DPTs

**02 Talent pool**
- Profile validation
- Communication plan
- Evolution of the platform ★

**03 Development and training**
- LLBS courses
- Leadership skills ★
- **LALIGA** Onboarding content ★

**04 Trends and networking**
- **LALIGA** meetings - Club ★
- Quarterly pills ★

### LALIGA IMPULSO HR Workshops

As detailed above, one of the projects being carried out this year by Management is closely linked to the clubs thanks to the **LALIGA** IMPULSO project, which has allowed us to have a series of meetings with the clubs, such as, for example, face-to-face workshops with HR managers from the clubs in which we work together on the first phases of the employee life cycle: employer branding, selection and onboarding.

### Visits to LALIGA IMPULSO clubs

As explained in the previous point, the area's involvement in the Impulso project has also allowed us to visit the clubs at their facilities, where we can hold valuable conversations about their progress in the project and learn about the work they are doing at an HR level. Specifically, the following clubs were visited this season: Real Valladolid, Deportivo Alavés and RCD Mallorca.

### 2nd Edition of The Role of HR in the Football Industry

We held a session of round tables and presentations with different HR managers, both from the sector itself and from other sectors. On this occasion, HR Directors from four professional football clubs (Club Atlético de Madrid, Levante UD and Deportivo Alavés) participated as speakers, and all HR professionals from the 42 clubs that make up **LALIGA** were invited to attend.

The topics covered during the session were:

- New organisational models.
- Wellbeing.
- People Analytics.
- Future trends.

### LinkedIn training session

At the beginning of the season, we promoted an online conference with HR managers of clubs in which an expert in the field shared best practices to enhance our professional profiles on this professional social network, as well as the different options to enhance their personal and employer brand in the tool.

# 6.1.6/ International area: Five years of boosting international mobility

The International Mobility Department mainly supports the **LALIGA** Global Network (LLGN) project, the **LALIGA** international offices and the Sports Projects management. Specifically, we provide immigration, labour, tax, compensation and social security advice, with the help of global providers, always seeking to comply with the regulations of the country of destination.

We are the main point of contact in Spain for employees of the international offices, carrying out the HR functions of the subsidiary and attending to any needs or queries that may arise. We also help employees of the LLGN network before, during and after the international assignment.

The international mobility department performs different actions to be a benchmark for international mobility within the company and with different international organisations and entities. During the 22-23 season, we held One to One meetings with employees of the LLGN network to find out about their needs and concerns, we participated in various conferences on International Mobility with FEEX-Spanish Association for International Mobility and with the Spanish Embassy in Japan.

Since its launch in 2016, **LALIGA** Global Network has been configured as the network of international offices whose main objective is to increase the visibility of clubs outside Spain.

This network of delegates and offices spread over more than fifty countries strengthen the brand and support clubs' international expansion. The department's mission is to lead **LALIGA's** international expansion with the following goals:

- Increase the value of our competition internationally.
- Increase the number of followers around the world and their interest in the competition.
- Creation of business opportunities for **LALIGA** and its clubs.

**LALIGA's** goal for this team of expatriate workers[2] is for them to have a fully personalised service so that they can take full advantage of an experience that impacts not just on their professional training, but also on their personal development. To bring the excitement of the competition to every corner of the world and to be ever closer to fans. This growth has been boosted since 2017 , with which we have managed to increase our agreements with international broadcasters and the arrival of new partners and sponsors, which has seen the current edition increase the range of international implementation projects through **LALIGA** Grassroots. An initiative with which, through our sporting and academic methodology, we will promote grassroots football around the world, fostering sporting excellence.

We are committed to the retention and exchange of talent as the best tool to continue to lead in the industry. With these moves, we aim not only to evolve as a project, but also to offer challenges to all colleagues: both in the international network and in the Madrid office.

**During the 22-23 season, we held One to One meetings with employees of the LLGN network to find out their needs and concerns.**

6.2/

# LALIGA AND ITS ECOSYSTEM OF INNOVATION

LALIGA sees digital innovation as the basic element to transform its activity and achieve its business objectives

## 6.2.1/ LALIGA and its technological business

Since the 2019/20 season, a structured plan began to adopt and manage the change associated with the roll out of technological solutions, which has the aim of accelerating digital transformation and change in clubs and in the business.

All of this aims to centralise the information necessary for decision-making based on data analysis. The work that has been carried out in this area for the last five years culminates with the creation of **LALIGA** TECH, one of the most strategic projects of the **LALIGA** organisation, with which we aim to provide a unique ecosystem of technological solutions for the sports and entertainment sector.

It is born as a company with its own identity, composed of the following key departments: Technology & Data, Product & Delivery, Customer Strategy, and Business Development.

**LALIGA** Tech's solutions are available as managed services through the cloud and are used to create new channels that offer a direct connection with consumers, enhance and protect content with real-time data and digitise key management processes. All solutions are interconnected under a single data-driven ecosystem, bringing new insights that can be used to drive broader growth across the organisation.

**LALIGA is working towards an internal process in which technology drives continuous improvement in the organisation.**

### LALIGA TECH'S OFFER

**LALIGA** Tech's solutions are available in three main areas:

- Relations with fans.
- Content improvement.
- Competition management.

In relation to **fans**, to help the adaptation of digital habits and behaviours of a global fan base. In this regard, **LALIGA** Tech offers solutions for the launch of a proprietary OTT streaming platform, including business intelligence tools to analyse viewing patterns; creation and management of multi-channel fan engagement campaigns, creating a 360° picture of how fans interact with all digital properties; creation of competition apps and web platforms, including fantasy games to engage with fans globally; and enabling digital access to stadiums with personalised on-site experiences.

Through the incorporation of real-time data that will provide new information, **LALIGA** Tech's **content** enhancement offering includes:

- **Mediacoach**, a real-time match data platform that generates advanced statistics for use by coaching staff and official broadcasters.

- **Content Protection**, **LALIGA** Tech's complementary entity that offers global monitoring and analysis software to instantly detect and remove any illegal content.
- **Content Integrity** , software that tracks real-time data from the world's leading betting markets and analyses patterns in sporting events to detect any irregularities.

In terms of **competition**management, data analysis takes on special importance in any organisation, thanks to **LALIGA** Tech's competition management solutions through customised Data Dashboards that visualise the performance of any platform in the digital ecosystem in real time.

This is in addition to customised applications that digitise key competition processes, including artificial intelligence tools for optimal match schedules, digital platforms for uploading alignments or teams, and resources to centrally manage financial processes, as well as the Business Intelligence platform that enables fast and accurate visualisation of performance across the organisation to increase operational efficiency and profits.

## LALIGA - GLOBANT ALLIANCE SURROUNDING LALIGA TECH

One year after the creation of **LALIGA** Tech, **LALIGA** announced an agreement with Globant (NYSE: GLOB) – a digital native company focused on reinventing business through innovative technology solutions – to create a new global technology company to lead the reinvention of the sports and entertainment industry.

This alliance will leverage Globant's extensive track record in transforming businesses and industries through technology and **LALIGA's** expertise in developing world-leading sporting events to enhance the experience of passionate sports fans.

Since then, Globant and **LALIGA** have been working to expand **LALIGA** Tech's products and services to create a distinctive offering of solutions for organisations seeking to engage a new generation of fans around the world.

These solutions have a direct impact on **LALIGA** Clubs, including the following:

### Transfer Tracker

**LALIGA** Tech and Sevilla FC launched the Transfer Tracker solution in December 2022, a legal and technological consultancy service aimed at football teams, which will allow them to obtain unclaimed income from the compensation derived from FIFA's solidarity mechanism.

The new solution will enable clubs around the world to claim solidarity payments for related transfers of players who have passed through their academies. The current rules recognise that when a player is transferred, the club that trained the player can claim up to 5% of the player's value.

Transfer Tracker is the only solution available on the market to identify, check and reclaim the transfer solidarity mechanism retroactively before the statute of limitations expires. According to latest estimates, there is more than USD 1.2 billion in unclaimed compensation that clubs are entitled to claim.

### Video Review System.

A system that helps to act from the dugout in the event of injury.

Using a powerful Microsoft-powered Surface Pro device, clubs will be able to review plays in detail from different camera perspectives. An innovative system in the dugouts called "Video Review System", whose objective is twofold: tactical and medical, as it will serve to act or intervene more effectively in the event of an injury.

The initiative is part of the work that the Mediacoach area has been working on for years to protect the health of players. Video Review System (VRS) is a service that simultaneously provides a large part of the live video signals among those used for broadcasting (TV production image, master camera, close-ups or tactical camera), through a Microsoft Surface Pro device with touch screen. The device also allows playback with a specific delay, to review a play immediately, zoom, looped replays for analysis of an action, multi-screen to view up to four different angles simultaneously and other unprecedented playback controls. A multidisciplinary team of analysts and technicians is also on call for clubs both on the field and remotely to solve technical aspects, in addition to the support of **LALIGA'S** Audiovisual and Match Directors areas.

**The objective is twofold:**

- **Protecting the health of players and preventing injuries:**
  - it allows for better diagnosis and intervention, and offers medical staff a tool that affords them better and faster management and intervention in the event of injury, as they can review of all available images and angles in real time. This function is complemented by Mediacoach Mobile and Live, which send alerts to the coaching staff in real time during the match in the event of injury.
- **Use of technical and tactical analysis by coaching staff:**
  - the live TV signal allows plays and positions to be reviewed from several different cameras, which makes it easy to complement this functionality with the performance data and the Mediacoach tactical camera signal.

Undoubtedly, this is a differentiating factor that makes us pioneers in being the first to implement it collectively, i.e. in all clubs, with this dual purpose of performance and medical together with the support of the Mediacoach platform.

# 6.2.2/ Innovation, a key concept at LALIGA

For **LALIGA**, "dynamic innovation" is a concept that goes beyond the new technologies applied to generate an outstanding competitive capacity. It is an ongoing quest to identify new opportunities that generate benefits for our industry and our stakeholders.

Through innovation we provide answers to complex challenges, amplifying the reach of broadcasts and optimising production costs, preventing and healing sports injuries, ensuring maximum performance and health of players, and enabling fans to enjoy the company of their friends remotely.

Our goal is to make **LALIGA** and its clubs disruptors in the entertainment industry by leveraging the best innovation and technology to create unforgettable, high-impact experiences.

We collaborate to promote creativity in multidisciplinary teams that favour the exchange of new ideas. We combine to achieve more innovative solutions from different branches of knowledge. We execute to develop from idea to solution, using agile working methodologies. We lead to learn and measure to improve by encouraging prototyping.

Fans, business and technology are the three aspects of action on which **LALIGA's** innovation is focused.

## TECHNOLOGY

With technology we determine the feasibility of ideas. We assess its alignment with our current technological capabilities and resources or how developed that technology is in the world.

## BUSINESS

It enables us to measure the viability of the proposal and, together with the technology, helps us to evaluate how our proposal fits into the company's roadmap of priorities and what the business model of that idea is for **LALIGA**.

## FAN

Assess the desirability of the innovative idea we have – what does the market need and how does the market need it? This aspect intersects with the business aspect in measuring what things and when potential customers are willing to pay for and with the technology aspect in what innovations they are ready to adopt.

At **LALIGA**, we work with the conviction that technology and innovation are fundamental to improve the fan experience in the world of sport and entertainment.

An advantage of working with startups is their agility, industry-specific knowledge and innovative solutions. Solutions that are integrated into the unique ecosystem of technologies that **LALIGA** makes available to the industry worldwide through **LALIGA** Tech. We are passionate about working with the entrepreneurial ecosystem and assessing potential partners who can become part of our ecosystem and make sport more accessible to global audiences.

Many of their solutions allow us to create new experiences that bring fans closer to sport, build loyalty and allow us to explore new products and services. We are always evaluating new technologies that can meet the needs of **LALIGA** and the Clubs.

We are in regular contact with players such as Lanzadera and SportBoost to evaluate potential partners that bring innovative solutions to solve the business needs of **LALIGA** and the Clubs and boost the sport industry in general, while helping startups to increase their global visibility, facilitating their development at the highest level.

We look for new partners that can address specific challenges related to the sports and entertainment industry, contributing to its growth and development. For example, companies that innovate for the stadium of the future: those that have developed new technologies to improve efficiency and performance in stadiums (in areas such as mobility, sustainability, hospitality or security), as well as creating better fan experiences.

We are also interested in meeting companies that innovate in the area of artificial intelligence and data-driven decision making in areas such as audience analysis, fan campaign management, smart pricing, sports performance, tactical analysis and process automation, among others.

**Our goal is to make LALIGA and its clubs disruptors in the entertainment industry by leveraging the best innovation and technology to create unforgettable, high-impact experiences.**

# ARTIFICIAL INTELLIGENCE

**LALIGA** has been integrating Artificial Intelligence into its business processes since 2019; projects that make use of this technology include:

### Fight against piracy:

Blackhole and Marauder are the tools that allow **LALIGA** to identify keywords on social networks and messaging apps, where concepts such as "free football" and where to access it are discussed and the internet addresses from which that illegal content is broadcast. We also use computer vision algorithms to search illegal video streams for images showing that it is **LALIGA** content in order to report it.

### Fight against match-fixing and illegal betting:

Tyche software monitors all Spanish football matches at the main national and international bookmakers in real time. The system processes more than 2,000 data points per second and generates an alert if it identifies possible fraud.

### Calendar Selector:

allows the efficient planning of sporting events by applying AI to optimise the dates and times of match days or matches, working out the best combinations. This optimisation can involve as many target variables as desired: maximising audiences, attendance, avoiding conflicts with other events, avoiding adverse weather, etc.

But generating a positive impact on labour productivity for the different positions in the organisation should not be forgotten. **LALIGA** has launched a plan to adopt ChatGPT and AI-based solutions to support processes such as image generation, video voiceover, video transcription, meeting minutes, generating presentations. For this, we developed our own private instance of ChatGPT on Microsoft's Azure OpenAi Services to make use of this generative AI with our own data in a secure manner.

Another AI-based solution, which has been in use since January 2022, is the advanced **XGOAL** statistics: we use an algorithm to calculate the probability of a goal in less then 20 seconds of a goal opportunity happening, taking into account multiple variables such as distance and angle in front of the goal, position and number of opposing players, and has been trained with more than 20,000 goal opportunities. This probability is sent to the broadcaster, who incorporates it into the replay, generating a high level of engagement.

Alliances with our partners allow us to approach innovation from another front and, an example of this has been the launch of Beyond Stats with Microsoft, a project in which the XGOAL statistics are framed.

It is an advanced football statistics project whose first step is the launch of its own web portal open to the public, which is set to turn the fan experience around every matchday thanks to big data. Beyond Stats provides analysis of large dynamic datasets processed by the Mediacoach platform. This new portal offers new analysis prior to each **LALIGA** Santander matchday, is completely free of charge and is available in English and Spanish.

It goes beyond the usual metrics that reach the fans, gathering a very large volume of data that is generated in real time during each match thanks to the up to 19 different high-resolution fixed perimeter cameras for optical tracking that are installed in each **LALIGA** Santander stadium. The cameras track players, referees and the ball on the pitch, recording each player's position with pinpoint accuracy at a blistering pace of 25 times per second to generate more than 3,500,000 data points per match.

Subsequently, through Mediacoach technologies, also supported by Microsoft technology, the raw data collected by the cameras is processed and managed on the basis of two streams of captured information:

- Tracking, which contains the information collected by the cameras with the positions of the players, ball and referees, with which metrics such as number of sprints, maximum speeds or distances covered can be produced.
- Eventing, which allows the most relevant technical-tactical actions to be recorded, such as shots, crosses into the area and changes of direction, substitutions, fouls, offside, among others.

## INNOVATION IN THE EUROPEAN FRAMEWORK

In February 2023, **LALIGA** met with the Commissioner for Innovation, Research, Culture, Education and Youth in a meeting in which several technological projects were shared within the innovation process that **LALIGA** has been carrying out for several seasons with the professional football clubs.

Ambitious projects inside and outside the stadiums to grow the local and global community of fans, improve their experience, and the creation new technological infrastructures, or improved sports performance thanks to technology and data analysis, are some of the advances that are being carried out in **LALIGA** Santander and **LALIGA** SmartBank clubs.

Mariya Gabriel, European Commissioner for Innovation, Research, Culture, Education and Youth told clubs that "for Europe's policy action, making the most of innovation in and through sport is a top priority. **LaLiga** and Spanish football teams have been early adopters of high-tech innovations. I am convinced that they will result in indirect and transformative effects. This is absolutely in line with our vision and the efforts undertaken in the New European Innovation Agenda".

8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO

**Contribution to the Sustainable Development Goals of the 2030 Agenda**

*Thanks to the drive for innovation based on the use of Business Intelligence & Analytics tools, **LALIGA** is able to measure the degree of effective compliance of different objectives and establish predictive models to allow the company to make decisions more effectively. Thus, **LALIGA** contributes to target 8.2 "**Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.**"*

# 6.2.3/ LALIGA and its digital surroundings

## COMPETITIVE GAMING

The eSports business is presented as one of the benchmarks for live sporting events, and proof of this is the growth in its turnover , which has increased exponentially in the last eight years where Spain has established itself as one of the top ten markets on a global scale. A social phenomenon within the entertainment industry that has positioned itself as one of the main connectors between stakeholders and younger audiences, allowing, thanks to the clubs, video games to distinguish themselves as a hallmark of youth culture.

After the pandemic, Spain has become the country with the highest penetration, and is currently one of the sectors with the greatest power to attract investors with new profiles, attracted by the consolidation of audiovisual consumption, and by the transforming capacity of clubs in the search for new lines of business that expand their sources of income beyond conventional sponsorships.

Competitive gaming has become one of **LALIGA'S** main levers to get closer to the new generations.

Under the official name of **eLALIGA** Santander, the championship celebrates its sixth season this year.

In this year's edition, four clubs competed in the **eLALIGA** Santander SuperCup, which was played in a best of three tournament format, with 38 **LALIGA** clubs taking part.

The most influential commentators and content creators on the current scene, such as Miguel Ángel Román, Alba Redondo, Áxel Martínez and Alfonso Ramos, among others, narrated and animated the broadcast for the viewers who followed it on the Twitch, YouTube and TikTok channels of **eLALIGA**, **LALIGA** Sports TV, and through DAZN.

It was again played exclusively on PlayStation®5, awarding substantial prize money and allowing the top four finishers to gain access to the next stages of the EA SPORTS FIFA Global Series 23, Playoffs and Play-Ins[13].

13 https://www.youtube.com/watch?v=oZUAY6Cy5IA

## THIRD EDITION OF THE ELALIGA U.S. CHALLENGE

From March to May, four online tournaments were held with the top two players competing in a Panini America - EA SPORTS FIFA 23 celebrity contest.

We continued the international development of our **eLALIGA** programme with EA SPORTS as a partner, with the third edition of the **eLALIGA** U.S. Challenge presented by Panini America, a subsidiary of the Panini Group, which joined as an organising partner. The format of the competition has changed, with more prizes up for grabs, continuing the commitment to feature professional **LALIGA** players and U.S. athletes, and offering an exciting final experience centred on our competition.

In the four Celebrity Challenges, players had the opportunity to virtually meet four celebrities made up of **LALIGA** professional players and/or U.S. athletes. Last year, some of the celebrities who took part in the tournament were: João Félix (Portugal, Atlético de Madrid), Tecatito (México, Sevilla FC), Luis Suárez (Uruguay, Atlético de Madrid) and Diego Lainez (México, Real Betis). Content creators RatedHugo (+200K followers) and Leah Revelle (+60K followers) featured as hosts who guided viewers through the competition and introduced the participating fans.

Four winners of the Celebrity Challenge qualified for the Final Event which took place on 3 June in Miami and was also broadcast on **eLALIGA'S** social media channels (TikTok, X, Instagram, Twitch and YouTube) and via guest streaming channels.

## APPS AND GAMES

With the new launch for the 2023-24 season of the new **LALIGA** brand, **LALIGA**SportsTV becomes **LALIGA**+.

The best live sports with a new interface to offer an enhanced experience.

**LALIGA**+ brings together the best of sport in one place. All Spanish second division football matches on demand. Following all the handball in Liga Plenitude Asobal, enjoy LEB Oro and the best volleyball matches, as well as following Concacaf and Conmebol football, are part of the content offered by **LALIGA**+.

Along with them, there is a wide range of applications and games where fans can enjoy and interact with **LALIGA**, such as:

### Digital Platform Project

Working with Microsoft, **LALIGA** operates a digital platform that promotes the generation of value content for fans, clubs and sponsors.

### LALIGA Official App

Allows fans to keep up to date with all the news related to Spanish football, including news, transfers or results.

### Apps and Games

One of the **LALIGA's** showpieces in the digital world is the creation of applications and games that add value for fans, and are capable of attracting other audience types to create a larger community.

## TIKTOK'S DIRECTO PLAY LALIGA PROGRAMME CELEBRATES ITS FIRST BIRTHDAY.

Our TikTok Directo Play **LALIGA** programme, the monthly programme in which football is the star and which features challenges from content creators, talks with footballers, actors, singers, information about eSports, raffles and news about the Clubs, is celebrating its anniversary.

With guests such as Sebastián Yatra, Iker Casillas, Marc Márquez, the xBuyers, Pau Torres or PabloGShow, the programme had more than 250,000 users on average with peaks of more than 15,000 people. In terms of views, the programme has been a success: the most watched episode was that of actor Carlos Torres, with more than 290,000 unique users and more than 305,000 views.

In its second year, the programme sought to continue growing with new features never seen before, with the aim of surprising all its followers.

The digital strategy carried out by **LALIGA** over the last few seasons has positioned us as the football competition with the highest growth on social media and the league with the most downloads in its mobile applications. These two pillars, together with the entertainment offer, the consolidation of **LALIGA's** name in the world of eSports and the development of a solid customer strategy, focused on the fan and worked with the clubs, have been the main achievements of the Digital Strategy department during the 2022-23 season.

## WE TEAMED UP WITH SNAPCHAT

Through a Discover Show, a Snap Star account and numerous creative tools including Augmented Reality experiences, Snapchatters can now enjoy the best **LALIGA** content, such as weekly highlights and the best goals.

We teamed up with Snapchat! This agreement brings the most premium Spanish football content to the global Snapchat community, which has more than 347 million daily users. Snapchatters around the world will be able to enjoy the most outstanding plays of each week, historical content, behind the scenes or the best goals and saves of the year through a Discover Show called **LALIGA** Show Time, as well as Stories and Spotlight published through the **@LALIGA Snap Star** account.

With this partnership we have strengthened our commitment to reach new audiences by leveraging the most innovative digital technologies, and Snapchat's expansion and growth strategy around the world.

## WE REACHED 200 MILLION FOLLOWERS ON SOCIAL NETWORKS.

A milestone that places us as the most followed European league out of Europe's big five.

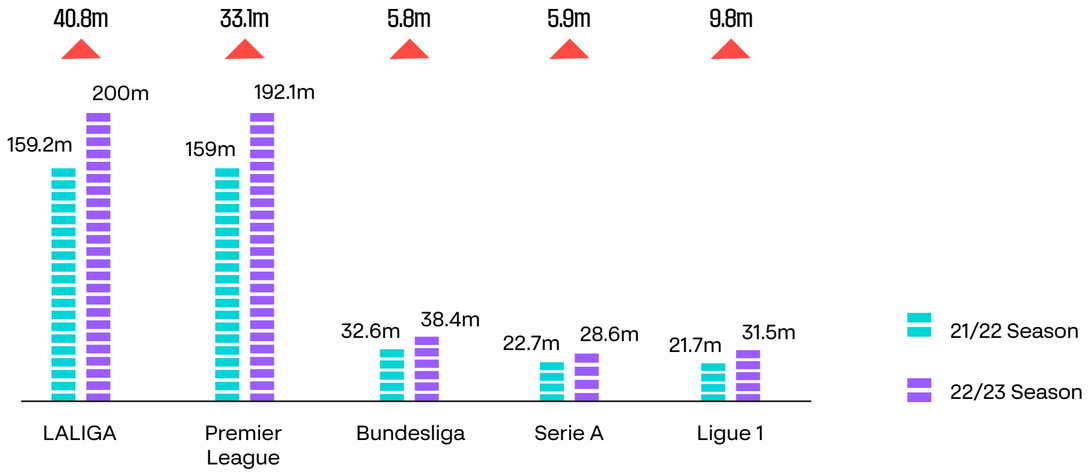
We have reached a big milestone, a number that says it all: 200 million followers on social media.

We've entered the new era and done it in style: leading the way and proud to belong to this league. And with everyone's strength we achieved a major goal, that of being the league with the most followers.

This season we have grown to an incredible 40.8 million, which is a weekly average of 1.4 million.

These 200 million follow us on our profiles on 16 platforms: 12 of them are on X, 3 on Line, 2 on Instagram, 2 on TikTok and 2 on Facebook.

They follow us on 16 platforms and listen to us in 16 languages: we communicate in Spanish, English, French, Portuguese, Arabic, Chinese, Japanese, Hindi, Hinglish, Bengali, Turkish, Thai, Bahasa, Russian, Hebrew, Vietnamese, Lingala, Wolof, Swahili and Pidgin English).



## LALIGA IMPULSO IN THE DIGITAL STRATEGY

Beyond the current digital ecosystem that **LALIGA** makes available to the clubs, which provides them with support to increase their popularity internationally, it boosts business opportunities in other niche markets and provides them with the necessary technological resources, and this edition of **LALIGA** IMPULSO also includes the improvement of autonomous professional management in the field of digitisation in a personalised manner.

**LALIGA's** digital area will provide them with a management model that entails compliance with production indicators in order to assess the club's capacity for improvement in digitalisation.

It is based on a working model that uses three key management elements (audience, engagement and monetisation) and five drivers on which to implement the action strategy (content, product, customer, monetisation and growth).

### AUDIENCE

Creation of adapted content

Reaching new markets

Increasing the fan base

### ENGAGEMENT

Loyalty of fans

Increase fan rating

Personalisation of communications and content

### MONETISATION

Generating digital inventory

Creating new advertising spaces

Monetising the relationship with fans

The aim of the project is to achieve four milestones in terms of content:

- Growth in international markets
- The activation of content with KOL / Influencer
- Optimising content
- The definition of an SE strategy

As part of this targeted support to clubs, weekly monitoring is carried out with the Digital teams.

# 6.3/ COMMITTED TO SOCIETY

LALIGA's social action is based on the global positioning of Spanish professional football and the configuration of a global and responsible ecosystem around sport.

This commitment is structured through FUNDACIÓN LALIGA, with training actions undertaken in favour of football in particular and sport in general, together with the Sports Projects area attached to the Competitions Department, in addition to the programme of support for sport in general linked to the main national sports bodies.

## FUNDACION LALIGA

Since 1993, FUNDACIÓN LALIGA has been the main vector for **LALIGA** to coordinate its social and community action and is a benchmark for Clubs and professional football foundations throughout the world.

## FEDERATED SPORT

**LALIGA** extends its commitment to the development of sportspeople and creates an ecosystem of training support in sports management in general and a drive towards the professionalisation of the sector in particular, together with support for the participation of elite sportspeople in the best international competitions.

## LALIGA ACADEMY

We promote grassroots football around the world, fostering sporting excellence in the development of young players and the training of coaches, amplified with projects to promote and support **LALIGA** clubs in terms of youth academies and the organisation of international tournaments.

## 6.3.1/ FUNDACIÓN LALIGA

In line with the exponential growth of its activity in recent years, FUNDACIÓN LALIGA has substantially increased the number of professionals dedicated to ratifying the employers' organisation's commitment to social development, developing its activity around four areas of action: education, training, social inclusion and strategic management of social responsibility, and sustainability.

**Lines of action and impact of FUNDACIÓN LALIGA:**

| EDUCATION AND CHILDHOOD | SPORT AND VALUES | GENDER EQUALITY | SOCIAL INCLUSION | TRAINING | FAIR PLAY SOCIAL |
|---|---|---|---|---|---|
| **11,553** School-children | **23,341** Young people | **2,241** Children | **1,364** Players | **693** Professionals | **13** Programmes |
| To transfer the positive values of sport. | To promote positive values for youths. | Equality of rights and opportunities. | Standardisation of sports to include people with learning disabilities. | Training in the broad disciplines in sport management. | Promotion of Corporate Social Responsibility |

# LALIGA GENUINE

The inclusive and socially responsible project – **LALIGA** Genuine Santander – has been working for the last three years to normalise people with learning disabilities playing football. At each edition, more and more Clubs have their own Genuine team within the competition, which contributes great social value to the professional leagues in Spain.

Thanks to this project and with the collaboration of seven of our sponsors, we have worked to improve the socio-occupational integration of the participating members of Liga Genuine Santander, promoting their employability and encouraging their integration into the job market.

Achieving equal employment opportunities of people with intellectual disabilities through awareness raising, training and transition to employment, makes our social and sporting project a clear example of the inclusive capacity of **LALIGA** Genuine Santander through sport.

## Promoting sustainability in professional football Clubs

FUNDACIÓN LALIGA is committed to promoting sustainability and good practices related to football clubs and their foundations, establishing the following as its main objectives:

- Promote CSR as a strategic management tool for foundations and clubs
- Training, consulting, monitoring and personalised support
- To promote methodological systematisation, measurement and social impact
- To generate synergies between foundations and clubs for the mutual knowledge of activities

Through Fair Play Social, direct action is structured around the institutional figures of each club's foundation. This service focuses on analysing the specific needs of each club and its environment. To this end, in-house Social Responsibility Actions are rolled out, days whereby the FUNDACIÓN LALIGA team travels to the head office of each foundation to provide personalised assistance to ensure its strategy is adapted to the needs identified.

## Encouraging volunteering and promoting training.

Additionally, FUNDACIÓN LALIGA works to ensure the offer of permanent training services in legal-sports matters and in volunteer programmes. These actions are for both the affiliated Clubs and their stakeholders in general.

**Values at stake** (Volunteering)

- Social awareness of youths through doing sports
- To promote sports volunteering among professional football clubs and foundations

**MEETINGS**

- Aimed towards the professionals of our clubs and foundations, as well as other sectors of the sporting industry
- Continuous training and updating
- Multiple disciplines: legal-sports, financial, social responsibility, sustainability, etc.

10 REDUCCIÓN DE LAS DESIGUALDADES

### LALIGA'S contribution to the United Nations 2030 Agenda

*Through its sports competition for people with learning disabilities, FUNDACIÓN LALIGA responds to the needs of target 10.2 to "**empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status**."*

9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA

12 PRODUCCIÓN Y CONSUMO ESPO SABLES

17 ALIANZAS PARA LOGRAR LOS OBJETIVOS

### LALIGA'S contribution to the United Nations 2030 Agenda

*By promoting sustainability and training Clubs on applicable regulations, LALIGA makes a firm contribution to target 9.4, **"...upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities**."*

*Through its Sustainable Club Guide, LALIGA also encourages Clubs to incorporate good practices into their management. This is a response to target 12.6, "**Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle**."*

*On the other hand, with its guide on preparing sustainability reports, it responds to the needs of target 17.19 to "**build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries**."*

## FUNDACIÓN LALIGA around the world

Every year, the FOUNDATION expands the scope of the positive impacts associated with its projects internationally, promoting playing football as a means of sharing and transmitting the values of sport and social inclusion, gender equality or education.

Each and every project starts with the desire to generate a positive impact on the communities where they are implemented and to establish long-lasting collaborative relationships with local organisations with greater knowledge in that area. These projects are mainly aimed at the most vulnerable groups in society, with a particular focus on children and youth.

### Main programmes of FUNDACIÓN LALIGA around the world (1)

| Project | Where | What | Impacts |
|---|---|---|---|
| **LALIGA Za'atari & Azraq Social Project** | Za'atari refugee camp in Jordan | Improvement of the quality of life of the children of Za'atari, the physical, social and sporting development of the participants.<br>Education and training of coaches and referees.<br>Promote gender equality through sports. | **LALIGA ZA'ATARI**<br>*Competition:*<br>**352** children<br>**32** coaches<br>**16** referees<br>**12** organisations involved<br>*Training:*<br>**38** male coaches and **19** male referees trained<br>**32** female coaches and **19** female referees trained<br>**LALIGA AZRAQ**<br>*Tournaments:*<br>**4** tournaments held with **144** children, **16** coaches and **8** referees.<br>**8** organisations involved<br>*Training:*<br>**22** people trained as coaches (**11** men and **11** women).<br>*Actions and events:*<br>**250** children and **18** adults. International Children's Day<br>**60** girls and **10** female coaches. International Women's Day<br>**144** children and **20** coaches. International Refugee Day |

## Main programmes of FUNDACIÓN LALIGA around the world (2)

| Project | Where | What | Impacts |
|---|---|---|---|
| **Vicente Ferrer Foundation**<br>**Rural football league in Anantapur** | Anantapur State in India | Promotion of gender equality and integration through football and empowerment of rural youth | **36** girls involved in the non-residential Academy in Anantapur<br>**20** girls involved in the residential Academy in Anantapur<br>**126** non-residential camps held<br>**3** young participants in the youth leadership programme<br>**949** participants in the Copa Mixta<br>**2,743** boys and girls and **25** rural clubs involved in the rural league<br>**4** young people trained as referees<br>**460** people participated in actions to promote women's football and gender equality<br>**32** coaches trained by FUNDACIÓN LALIGA. |
| **LALIGA Winning Values (El Salvador)** | In collaboration with the Government of the Republic of El Salvador and the Inter-American Institute for Economic and Social Development | Coordination and support for the successful establishment of 262 sports schools throughout the country, with the aim of distancing local youths from violent and marginalising social dynamics. | *Socio-sports schools*<br>**180** socio-sports schools inaugurated<br>**14882** children in the programme's schools<br>**2576** girls in the programme's schools<br>**90** children/school<br>**168** monitors from **LALIGA** in the socio-sports schools<br>*Training actions*<br>**529** trainings<br>**402** monitors approved |
| **La Ligue D'Ègalité** | In collaboration with the Government of Cameroon | Coordination, confidence and leadership support for girls, as well as technical training for female coaches. | Girls participating in the women's league<br>**45** coaches trained in one clinic. |

# FUNDACIÓN LALIGA

## A 360º APPROACH TO SUSTAINABILITY

Exploring all areas of impact, FUNDACION LALIGA addresses a wide range of issues vital to society. From education and social well-being to protecting the environment and driving integration and inclusion, we are committed to tackling challenges from a holistic perspective. Our 360° vision means we seek inclusive and sustainable solutions, working in collaboration with partners and communities to create meaningful change. Together, we are building a better future from every angle.

### NATIONAL INCLUSION

- LALIGA GENUINE
- FEAFV REMINISCENCE WORKSHOPS
- REFUGEE TOURNAMENTS
- YOUTH+ GUARANTEE PLAN+
- CHILD GUARANTEE PLAN

### INTERNATIONAL INTEGRATION

- LALIGA VALUES TO WIN (Municipalities / San Salvador)
- LALIGA VALUES AND OPPORTUNITIES (El Salvador)
- LALIGA Za'atari & Azraq Social Proyect (Jordan)
- LALIGA FÚTBOL Rural (Anantapur, India)
- La Ligue D'Égalité (Cameroon)
- ERASMUS
  - MORE THAN FOOTBALL

### TRAINING

- SPORT RIGHTS CONFERENCES
- MEETINGS CLUB FOUNDATIONS

### EDUCATION

- FUTURA AFICIÓN

### ENVIRONMENTAL

- ERASMUS
  - FOOTBALL FOR CLIMATE JUSTICE
- ENVIRONMENTAL FAIR PLAY

### VOLUNTEERING

- VALUES AT STAKE

PROMOTION OF SPORTS VO-LUNTEERING

### CHILD PRO-TECTION

- RAISING AWARENESS
- TRAINING

### FAIR PLAY SOCIAL

- TRAINING
- ADVICE
- FOLLOW-UP
- DIMENSIONING

FOUNDATIONAL CSR STRATEGY IN CLUBS

# 6.3.2/ LALIGA's commitment to sport

To reinforce **LALIGA's** commitment to Spanish sport in general, and with the aim of contributing to the professionalisation and transformation of sports federations, **LALIGA** has allocated extensive resources, as well as contributing its knowledge and experience to the Spanish Sports Association (ADESP), constituted by the Spanish Sports Federations.

The aim is to enhance the value of Federated Sport, in order to be considered as one of the essential actors in the sporting development of our country, and to create the seed of a professional structure, which can serve all national sports federations in the improvement and amplification of the provision of their own services, to lead and coordinate national projects that go beyond mere competition.

One of the initiatives formulated by **LALIGA** and ADESP has been the launch of the Sportnet 4 Women Network, with the aim of developing women's careers in sport and physical activity.

The platform aims to develop women's careers in sport and physical activity, to connect, share and promote the careers of each of them.

The Sportnet Network aspires to be a meeting point for all women dedicated to Sport in Spain from any position – athletes, executives, managers –, and is born to occupy an essential space in the social and professional evolution of our sport

5 IGUALDAD DE GÉNERO

**LALIGA'S contribution to the United Nations 2030 Agenda**

*LALIGA promotes the role of women's sport and responds to existing needs in terms of gender equality, demonstrating its voluntary commitment to target 5.9, "**Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.**"*

# 6.3.3/ LALIGA's commitment to sport

**LALIGA** has three national institutions and the foundations of its affiliated Clubs/SADs as its main stakeholders in the professional football sports industry. To date, **LALIGA** has contributed financially to these entities by following what is stated in the current legal provisions:

01 **LALIGA**-RFEF coordination agreement, renewed in 2019.

02 Royal Decree Law 5/2015 of 30 April on Urgent Measures in relation to Marketing the Rights to Exploit the Audiovisual Content.

03 Collective Bargaining Agreement for professional football signed between **LALIGA** and AFE.

04 RD-Law 15/2020, better known as the "Viana Pact", **LALIGA** faces new commitments with these institutions and its economic contributions to them will have to consider new criteria:

## Institutions and commitments

**RFEF:** The governing body of football in Spain. It is affiliated with the International Federation of Association Football (FIFA) and the Union of European Football Associations (UEFA), the highest-level football bodies at a world and European level.

Through the agreements reached with the RFEF, it is intended to strengthen training football and the development of amateur football.

**HCS:** Autonomous body that directly exercises the powers of the general state administration in the field of sport. Their powers are detailed in the Law on Sports. Channelled by the HCS, it has covered the social protection of amateur football players, and the allocation of financial resources has been expanded to High-Level sportspeople.

As a result of the new RD-Law, a part of the resources generated by audiovisual rights will be allocated to other federated sports through an increase in the fees allocated to the HCS.

**AFE:** Association to service the group of football players that nurtures their union, ensures the normal development of their sports career and subsequent job promotion, defending and guaranteeing labour, financial, training, social, present and future rights, transmitting sports values to its affiliates and to society. In addition, they are helped and assisted to participate in international sporting events.

The aid for the promotion of the associative movement, and the contributions to the normal development of the activity guarantee that the AFE can invigorate multiple actions to benefit current professional players, as well as those who no longer work professionally as a member of the club's squad.

Likewise – and as a result of RDL 15/2020, **LALIGA** undertakes to work jointly and coordinate with the RFEF and the HCS overseas to contribute to the reputation of Spain and to strengthen our image linked to sport. Added to this is the agreement with the RFEF to draft a code of conduct for football, applicable to its corporate governance and to third parties, which will serve as a reference for other professional sports.

The following table shows a breakdown of the contributions made, as a result of the previous provisions during the 2021-22 and 2022-23 seasons:

| | FY2122 | FY2223 |
|---|---|---|
| **PROMOTION OF SPORTS ASSOCIATIONS** | **€11,126,297** | **€12,642,362** |
| Aid for the promotion of the associative movement | €7,604,489 | €7,571,932 |
| Charitable purposes and the normal development of the association's activities | €3,521,808 | €5,070,430 |
| **CONTRIBUTION, SOCIAL PROTECTION, PROMOTION AND INTERNATIONAL DISSEMINATION OF SPORT** | **€47,637,300** | **€47,354,173** |
| Contribution to the participation of sportspeople in international competitions Contribution to the social protection of High Level sportspeople | €15,879,100 | €15,784,724 |
| Contribution to social protection in amateur football 0.5% (2nd B and FF) | €7,939,550 | €7,892,362 |
| Promotion, boost, dissemination and internationalisation of sport 1.5% | €23,818,650 | €23,677,087 |
| **PROMOTING AND CONTRIBUTING TO FEDERATED FOOTBALL** | **€40,308,492** | **€39,994,448** |
| Solidarity contribution to the development of amateur football 1% and 2ºB federative infrastructures | €31,758,200 | €31,569,449 |
| Convention on the coordination of aid for grassroots football | €8,550,292 | €8,424,999 |
| **TOTAL** | **€99,072,089** | **€99,990,983** |

With the funds earmarked for sport under RDL 15/2020, the HCS has launched a new model of Olympic and Paralympic preparation with the implementation of the **Team Spain Elite** programme, aimed at financing the athletes who have the best chances of winning Olympic medals or diplomas in Paris 2024.

On the other hand, the HCS has decided to support the professionalisation of team sport through the funds from RDL 15/2020, creating an aid programme for clubs. The aim is to better develop their structures and move towards professional leagues in the future.

17 ALIANZAS PARA LOGRAR LOS OBJETIVOS

### Contribution to the Sustainable Development Goals of the 2030 Agenda

***LALIGA*** *has a series of alliances in various branches, such as anti-piracy proceedings, together with government agencies such as the Ministry of Culture and the National Police and private entities. Other alliances include the application of intellectual property rights together with the European Commission and the organisation of football competitions together with the Higher Council for Sports, the Asociación de FÚTBOListas Españoles (Spanish Footballers' Association), and the Real Federacion Española de Futbol.*

*Through these alliances,* ***LALIGA*** *makes a significant contribution to target 17.17,* ***"Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships"***

# 6.3.4/ Promoting global change

## LALIGA ACADEMY

With the launch of **LALIGA** Grassroots,[14] we are taking the development of the various national and international sports projects that we have been developing since 2015 a step further and incorporating an important new feature: a series of specific programmes that will take place at the ESC Madrid Centre where **LALIGA** and the NBA, two leading institutions in the world of sport, live side by side.

An initiative with which, through our sporting and academic methodology, we promote grassroots football around the world, fostering sporting excellence in the development of young players and the training of coaches.

This is a new specialised unit made up of the Sports Projects and International Business and Development departments, where its main areas of intervention will focus on the holistic development of young players, international training programmes for different professionals in the sector, projects to promote and support **LALIGA** clubs in the area of youth academies and the organisation of international tournaments.

The **LALIGA** Grassroots training offer includes different programmes that focus on improving players' skills, with a focus on excellence. Among them are two long-term programmes for young people from all over the world that will take place in Spain. **LALIGA** Talents and **LALIGA** Academy.

### Programmes

**LALIGA ACADEMY**

Aimed at players who want to live an educational sporting experience

With the aim of influencing the improvement and optimisation of the player's sporting abilities

**LALIGA FOOTBALL SCHOOLS**

Sports projects with a greater social and educational focus

With the aim of making the children feel part of LALIGA

**LALIGA CAMPS**

High performance stays in Spain for international teams and groups of players

The focus being on improving their preparation and development at an individual and/or group level.

**LALIGA SCOUTING**

International selection and talent recruitment processes.

With the aim of training talent, selection processes are formalised by LALIGA's technical specialists all over the world.

**COACHING EDUCATION**

International selection and talent recruitment processes.

With the aim of training talent, selection processes are formalised by LALIGA's technical specialists all over the world.

Likewise, **LALIGA'S** international department is working to increase the value of our competition, and one of the initiatives that is taking on a leading role in all its activities is the many social agreements that are being closed at an international level.

Reaching spaces in most parts of the world and promoting social initiatives exclusive to the environments of each society is the differential value provided by the work of 44 **LALIGA** delegates, present in 41 countries.

The adaptation to the environment, and the idiosyncrasies of each country, enables us to provide customised solutions to the social challenges of each area, allowing **LALIGA**, and with the collaboration of the clubs, to implement a series of social actions at an international level, which each year amplifies the disruptive capacity that football provides.

14 https://www.**LALIGA**grassroots.com/

# NATIONAL PLAN FOR THE OPTIMISATION AND IMPROVEMENT OF YOUTH TEAMS

## LALIGA IMPULSO

Linked to the **LALIGA** Impulso project, we have launched the **National Plan for the Optimisation and Improvement of Youth Teams**. A plan that includes the strategic areas and spaces for improvement to take national grassroots football to a new level of professionalisation.

In this sense, many clubs will be able to accelerate some of the initiatives and actions planned for their lower categories, achieving their objectives much earlier, or even launching investments that would not have been possible otherwise.

It is supported by 5 pillars:

### The five pillars of the National Plan for the Optimisation and Improvement of Youth Teams

| Infrastructure and resources | Comprehensive attention to players | Development and transfer to professional football | Training model and transfer to competition | Structure and professional development |
|---|---|---|---|---|
| One of the key areas for the Impulso Plan, which is particularly relevant for youth academies: it is recommended to invest in suitable infrastructure, such as the improvement of sports cities, and technological tools, an area in which **LALIGA** will also make different resources available to clubs, such as the **LALIGA** Academy Manager software. | In particular, attention will be paid to their academic and personal development and to the care of psycho-social or mental health aspects. | An area that will reflect the success of the initiatives and which represents a commitment by the clubs to a more sustainable growth of their professional teams through their youth academies, the detection and retention of talent in Spain and greater financial rationality in the transfer market. | It addresses the training philosophy and plan from a methodological point of view. Clubs must have their own established philosophy and training proposal to guide the activity and development of the youth academy. | It focuses on the professionalisation of youth teams, marked by a key element: even more demanding requirements in terms of training, specialisation and stability of technicians, guaranteeing a professionalised and quality structure. |

One of the training projects that make up the wide range of training programmes on offer is the **LALIGA Training Hub**. A project whose mission and objectives are to sustain, support and promote the know-how of Spanish football through the exchange and generation of knowledge between professional clubs.

A training programme made available to professionals in the sports areas of clubs and their youth teams. A space for meeting and exchanging knowledge between some of the best professionals in national and international football.

# 6.3.5/ Respect for human rights

At **LALIGA**, we consider respect for human rights to be fundamental, and for this reason these are included in different measures through:

01 The Code of Ethics includes the values and principles that must guide the behaviour of the organisation's professionals in the performance of their work, and allow the consolidation of an integral, ethical and responsible conduct.

02 In turn, the Code of Ethics of third parties subscribes to the guidelines for the conduct of third parties, among which is the commitment to all its employees, and those of its subcontractors, being over 16 or the legal age to work stipulated in the country where they operate, where more restrictive. Furthermore, in no case will any minor carry out jobs that are hazardous or interfere in their education or physical, mental, moral or social development.

03 The goal of the equality plan is the establishment and development of policies that integrate equal treatment and opportunities between men and women directly and indirectly based on sex, as well as the promotion and encouragement of measures to achieve real equality within the association.

With regard to forced labour and child labour, there are no cases in the Group that indicate the need to adopt measures other than those currently in place in this area, in strict compliance with current labour legislation and the principles governing the company's relationships.

We affirm that there are no claims, proceedings, suits or litigation, whether commenced or pending or adjudicated during the current or prior years, relating to claims brought by any employee of LaLiga or its representative, for incidents of discrimination or harassment of which we are aware that involve damages or penalties to **LALIGA.**

6.4/

# JOINT RESPONSIBILITY FOR ENVIRONMENTAL PROTECTION

The environmental perspective is increasingly a matter of interest on the agendas of LALIGA and professional football Clubs.

**LALIGA** is currently working on the roll out of environmental management across all its activity as an institution that aspires to be a benchmark in sustainability and the promotion of good environmental practices among professional football Clubs.

Its environmental commitment is demonstrated by transmitting to the clubs principles on which to build to meet the challenges of climate change and respect for the environment, based on five lines of action:

**01 Undertake**

Systemic efforts to promote greater environmental responsibility.

**02 REDUCE**

The climate impact. Outline climate neutrality plans.

**03 EDUCATE**

For the climate. Disseminate knowledge, drive initiatives, and build capacity.

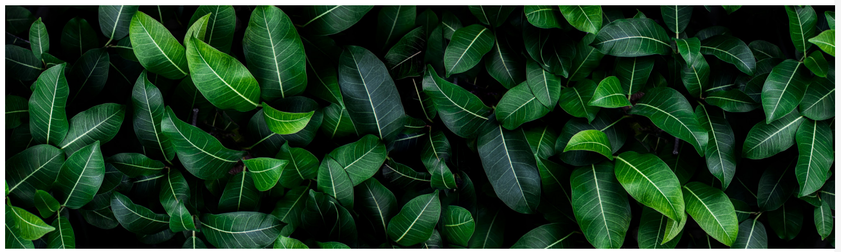
**04 PROMOTE**

Responsible and sustainable consumption.

**05 COMMUNICATE**

Advocate for climate action.

Football is a mass sporting activity, so we need to start to evaluate and foresee impacts in order to contribute to their reduction and/or compensation, this goal of internalising environmental concerns in sport being an element of consideration that must make its qualitative and quantitative development compatible with the preservation of natural values and resources.



**LALIGA'S contribution to the United Nations 2030 Agenda**

*Through the implementation of environmental sustainability audits, **LALIGA** responds to the needs of target 13.3, "**Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning**."*

# 6.4.1/ LALIGA committed to best practices

The growth of the workforce in recent years has led to an increase in **LALIGA's** environmental impact in absolute terms. That has led the Association to implement several initiatives with the purpose of converting the Madrid head office – on calle Torrelaguna – into a "green office", in which there is consistency in the use and management of resources to minimise its impacts as much as possible.

## ENERGY CONSUMPTION AND EMISSIONS

During the 2022-23 season, **LALIGA's** energy consumption at its offices in Spain amounted to 628,962.88 kWh, as a result of the growing number of employees returning to the office and the increase in activities organised at our head office.

Additionally, and new this season, the information collected has been used to calculate the amount of greenhouse gases emitted into the environment, following the guidelines of the GHG Protocol standard. LaLiga's carbon footprint for this current season is therefore 171.08 Tn of CO2 equivalent.

The most substantial aspect of the current season is the incorporation of emissions data derived from travel for work-related activities, in means of transport that do not belong to or are not operated by **LALIGA**, with emissions of 1,173.37 tonnes of CO2 equivalent to travelling 8,361,284 miles.

### Key environmental figures

**Consumption Emissions** Key figures SCOPE 2

| 2020-21 Scope 2 | 2021-22 Scope 2 |
|---|---|
| 546,388.62 KWh energy consumed | 731,447.63 KWh energy consumed |
| 157.36 Tn Tonnes of CO2 equivalent emitted into the atmosphere | 188.71 Tn Tonnes of CO2 equivalent emitted into the atmosphere |

**Consumption Emissions** Key figures SCOPES 2 AND 3

| 2020-21 Scope 2 | 2021-22 Scope 2 |
|---|---|
| 628,862.88 KWh energy consumed | 8,361,284 Miles travelled |
| 171.08 Tn Tonnes of CO2 equivalent emitted into the atmosphere | 188.71 Tn Tonnes of CO2 equivalent emitted into the atmosphere |

**2020-21**
1,344.45 Tn
Tonnes of CO2 equivalent emitted into the atmosphere

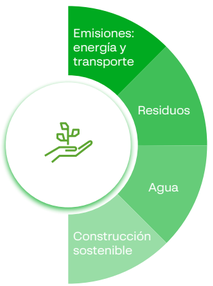
## WASTE MANAGEMENT

**LALIGA** ensures the selective collection of waste generated as a result of the activity in its offices. For this, recycling stations for paper and cardboard, plastic, packaging and waste have been installed in its offices. In addition, day-to-day water bottles have been eliminated, with the aim of reducing the organisation's consumption of single-use plastic containers and taking a further step towards its goal of becoming a "green office".

Throughout the 2022-23 financial year **LALIGA** has selectively collected a total of 3,148 kg of plastic and 12,263 kg of cardboard from the office building located at Torrelaguna 60 through an authorised manager, with a recovery rate of 70% to 90%.

# 6.4.2/ The road to environmentally responsible professional football

The 848 sporting events organised each year, together with the daily operations of the Clubs, have a significant impact on the environment. For this reason, **LALIGA** promotes the importance of sustainability and respect for the environment among these entities.




As a continuation of the work that **LALIGA** has been doing to raise awareness regarding the improvement of environmental management, it has invited the clubs to learn from the IDAE (Institute for Energy Diversification and Saving), which reports the Ministry of Ecological Transition and Demographic Challenge, about the main aspects that the current legislation includes in terms of energy transition, with the aim of each clubs being to learn about the main lines of action on the road to energy improvement and decarbonisation.

During this work with the clubs, efforts are focused on the following four environmental aspects: emissions, waste, water and sustainable construction.

Activities or initiatives designed to improve environmental performance are framed in those lines or issues each club wishes to focus on. To a large extent, the priorities depend on the clubs' own capabilities and the environmental needs and challenges of their environment. However, **LALIGA** urges them, to the best of their ability, to articulate an environmental action in two dimensions:

A **Internal management:** Knowing and managing the club's own environmental impacts in the best possible way, adopting measures and taking action to mitigate them.

B **External management:** Targeting measures and actions so they are in line with the needs of the environment.

So that clubs have detailed knowledge of which aspects they should assess from an internal environmental management perspective, **LALIGA** previously provided them with the "Sustainable Clubs Guide", which deals with this area.

Furthermore, that document has a "Self-diagnosis Tool" annexed to it containing a diagnostic questionnaire on the environmental dimension, among others. By using this tool, clubs can find out their degree of maturity in relation to the different environmental questions:

**Energy consumption and resources**
In that regard, clubs can carry out initiatives to measure their carbon footprint, the materials they consume and the waste they generate, and then try to reduce them.

**Greenhouse gas emissions**
Football clubs make a very high number of journeys with the associated emissions that contribute to climate change. Clubs must therefore measure their impact and adopt all the measures they can.

**Waste management**
The sports industry generates a large amount of waste so it must be managed in the best way possible with a reduce, reuse and recycle approach.

**Sustainable construction**
Renovating or building new stadiums, training areas and/or training grounds is one of the best opportunities clubs have for reducing their environmental impact.

### Environmental sustainability assessment

*As a way of promoting environmental management among clubs, **LALIGA** has promoted the evaluation of environmental audits assessing the degree of sustainability according to the recommendations set out in the Guide for Sustainable Clubs.*

*With this reference guide, clubs have a tool that helps calculate the carbon footprint of a sports entity. This tool considers the different facilities that represent significant impacts on energy consumption and incorporates the emission factors necessary for a precise calculation of the total direct (scopes 1 and 2) and indirect (scope 3) emissions.*

The football industry is as important as any other in the fight against climate change. On the one hand because, like any other sector, it has a negative impact on itself that it must mitigate, as all the socio-economic players are demanding.

On the other hand, due to its increasing turnover and popularity, the industry is also capable of having a very positive impact through its role as a voice in society. Clubs that serve as an example in environmental matters will be creating an enormously valuable level of awareness, by transmitting their messages to a large number of people. In that regard, clubs are a powerful ally for third sector entities and organisations, who they can work with to put the focus on the most pressing environmental problems and where it is most needed on a regional, national and international level.

With the aim of contributing to the environment in an intelligent, structured way that really adds value, **LALIGA** prepared an "**Environmental Guide for Clubs**" for all clubs, which sets out how to organise measures around an environmental plan or strategy, avoiding carrying out one-off actions without planning and without forming part of a strategy.

As main initiatives aimed at carrying out actions in favour of Climate Action, certain initiatives are recommended to the clubs, such as:

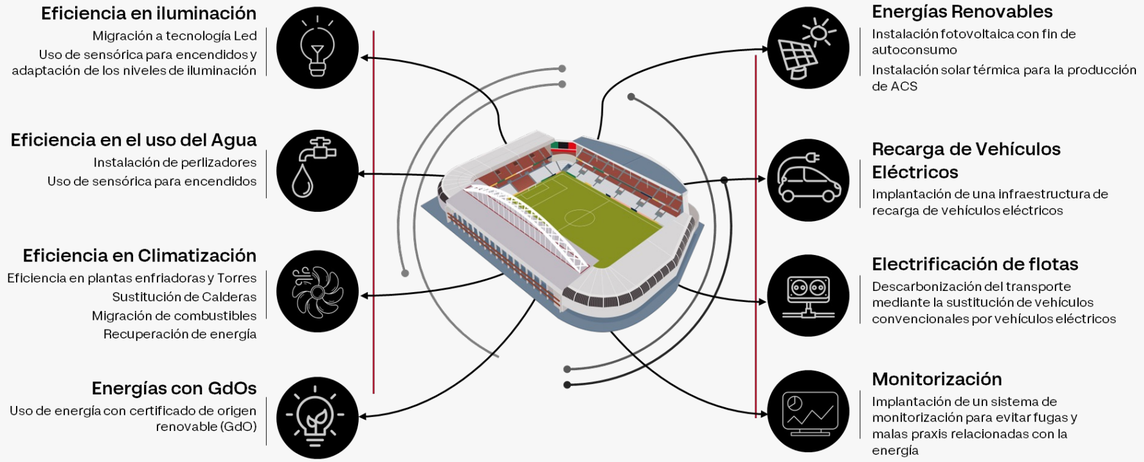
**Replacing energy-consuming equipment in the facilities** – boilers, cooling equipment, lighting, etc. – to improve energy efficiency and reduce energy consumption. There are lots of subsidies for these measures in all the autonomous regions which, combined with the savings generated, make this a highly profitable investment.

**Promote the roll-out of renewable energy sources** for power generation or heating, which are usually subsidised by the autonomous regions and the central government, thus generating significant savings from an economic perspective.

**Install electric car charging points**, spaces for electric scooters and bikes, and adopt other measures for promoting sustainable mobility.

**Team up with local councils** to establish mobility plans for events and match days (encourage use of public transport, optimise routes, establish bus routes, offer more parking alternatives, and so on).

## ENERGY SAVING MEASURES - SUSTAINABILITY




**Clubs are a powerful ally for third sector entities and organisations, with which they can collaborate to focus on the most pressing environmental problems.**

As a roadmap towards an environmentally sustainable economy, clubs are advised that as local social agents in the cities and provinces in which they are located, they should consider opportunities such as the establishment of alliances that promote care for the environment in collaboration with other civil society organisations, with initiatives such as:

**Implement an environmental management system** (with the possibility of certifying it).

**Encourage and ensure separate waste collection** in all Club facilities.

**Acquire waste treatment equipment** such as organic waste compactors for cut grass. As well as a better way of managing waste, this will avoid GHG emissions by reducing transport.

**Avoid or cut out the sale of single-use plastic containers** in stadiums and training grounds.

**Consider the life cycle of materials** and using recycled raw materials in building new stadiums and facilities.

**Building water** recycling and harnessing systems, especially in areas where water consumption is more intensive, such as pitch irrigation.

**Find sustainable alternatives** for pitch fertilisers and phytosanitary products.

**Carrying out environmental awareness-raising actions** (possible through alliances with other entities).

With the same purpose of providing support and information coverage to clubs in terms of environmental legislation and, with the aim of learning about the main regulatory initiatives from the different public administrations that may influence the activity of clubs, in-depth documentary support has been provided on the main key initiatives, which address thematic areas in sustainability (in general), climate change and the environment, around the following aspects:

**The Recovery Plan for Europe**; Recovery, Transformation and Resilience Plan for Spain.

**Spain's 2025 Digital Agenda**.

**European Climate Law**; European Climate Pact and the Climate Change and Energy Transition Law.

**Energy Efficiency Directive**.

**Directive on Energy Efficiency in Buildings** and the Long-term Strategy for Energy Renovation in Spain's Building Sector.

**2030 safe, sustainable and connected mobility strategy**; and draft Mobility Law.

**Spanish Circular Economy Strategy**.

**EU's Strategy on Biodiversity 2021-2030** and "Farm to Fork" strategy.

**Polluted Land and Waste Bill**.

**LALIGA'S contribution to the United Nations 2030 Agenda**

*LALIGA is aware of the significant direct or indirect impact that clubs have on the environment due to their travel needs. Through actions aimed at promoting mobility and sustainable construction or waste management, it contributes to target 11.6, "**...reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management**."*

# 6.4.3/ European taxonomy

## BACKGROUND

The EU taxonomy has established an EU-wide classification system that determines whether a given economic activity can be considered "sustainable" or "green". It aims to facilitate and increase sustainable investment and to eliminate greenwashing whereby a company provides false information about sustainable products.

With the taxonomy, we can clearly demonstrate how business sustainability is achieved. This tool allows us to diagnose our production model, the impact we have on the environment and to establish plans with which to carry out the necessary changes. This gives us the opportunity to develop a solid and streamlined transition of our activities.

We will have the possibility to check which taxonomy our economic activity falls into thanks to a list. By having a frame of reference, we can establish the appropriate changes to adapt it to a sustainable model, if necessary.

The Taxonomy is structured on the basis of six environmental objectives:

1. Climate Change Mitigation.
2. Climate Change Adaptation.
3. Sustainable use and protection of water and marine resources.
4. Transition towards a circular economy.
5. Pollution prevention and control.
6. Protection and recovery of biodiversity and ecosystems.

The Taxonomy establishes a list of activities that substantially contribute to one or more of the objectives found in the so-called Delegated Acts, which include the technical criteria that an activity must meet.

It is important to note that the taxonomy distinguishes between two scopes of disclosure requirements:

### Taxonomically Eligible Activities:

A Taxonomy-eligible economic activity is an economic activity described in the Delegated Act, regardless of whether that economic activity meets any or all of the technical screening criteria.

### Taxonomically Aligned Activities:

A Taxonomy-aligned economic activity means an economic activity that complies with all the requirements set out in the Taxonomy Regulation:

A. To substantially contribute to one of the environmental objectives: This criterion refers to the positive impact an activity has on one of the six environmental objectives.

B. The "cause no significant harm" analysis: The assessment aims to ensure that the Taxonomy itself does not include economic activities that undermine any of the other five environmental objectives.

C. Meeting minimum social safeguards: At a corporate level, the OECD Guidelines for Multinational Companies and the UN Guiding Principles on Business and Human Rights must be complied with.

The **LALIGA** Group is obliged to identify and report taxonomically eligible activities within its business for climate change mitigation and adaptation objectives.

**This tool allows us to diagnose our production model, the impact we have on the environment and to establish plans with which to carry out the necessary changes.**

## ASSESSMENT OF ELIGIBILITY AND ALIGNMENT

Following the analysis of the **LALIGA** Group's portfolio carried out by the transversal teams of each of the companies, coordinated by the financial and sustainability area of the **LALIGA** Group, the following activities were identified as taxonomically eligible under the delegated acts of Delegated Regulation (EU) 2020/852.

The most significant taxonomically eligible activities in terms of their weight within the **LALIGA** Group's business are:

**Installation and replacement of energy efficient light sources**, which is linked to activities under Taxonomy 7.3. "Installation, maintenance and repair of energy efficient equipment", as described in Delegated Regulation 2139/2021 of 4 June".

In addition, in these activities, **LED lighting is installed in all cases**, so it is considered that they comply with the substantial contribution criterion for this activity, 7.3, in accordance with section "d)".

Furthermore, it has also been found that **the installed equipment complies with the EU RoHS directive** and is therefore considered to meet the criterion of "not causing significant harm" for the "prevention of pollution" objective.

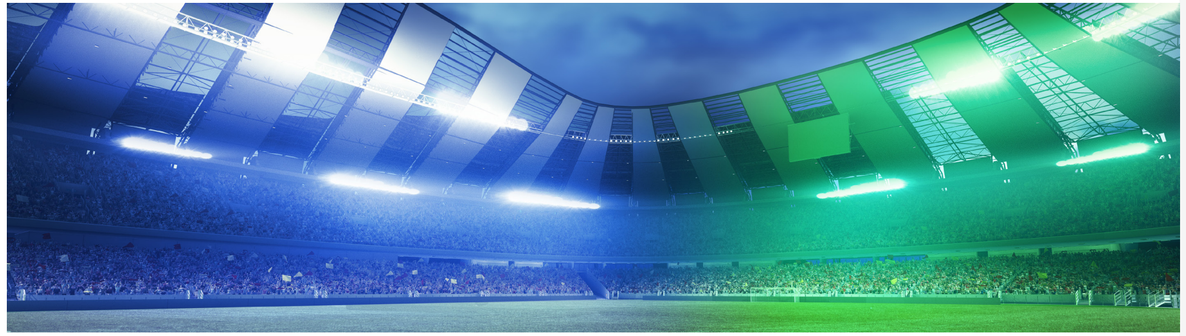
Consequently, these activities are considered, in their entirety, aligned.

The retrofitting solutions stand as an exemplary solution, where the safety and well-being of the people and professionals involved in upgrading the lighting sources are of the highest priority. The implemented activities, which are subject to rigorous reporting, have proven to be effective without any danger to those involved. This commendable initiative not only strengthens resilience to physical climate risks, but also ensures that key stakeholders are protected, guaranteeing a sustainable future without compromising human security and economic progress.

## SCOPE OF THE REPORT

In the assessment carried out to identify eligible activities according to the EU Taxonomy, all the groups of companies that form part of the **LALIGA** Group's consolidation perimeter were considered.

The classification procedure was based on the individual analysis of the portfolio of activities of each company based on the common guidelines established by the **LALIGA** sustainability team.



## CALCULATION OF THE INDICATORS

The indicators have been calculated on the basis of the provisions of the Delegated Act of Article 8 of Regulation (EU) 2020/852, Delegated Regulation 2021/2178.

15 Detail of the result expressed in Annex V European Taxonomy

## TURNOVER[15]

The proportion of turnover referred to in Article 8(2) (a) of Regulation (EU) 2020/852 was calculated as part of the net turnover derived from services and products, including intangibles, associated with economic activities that are eligible in the taxonomy (numerator), divided by the total net turnover (denominator).

Turnover includes income recognised in accordance with International Accounting Standard (IAS) 1, paragraph 82(a), as adopted by Commission Regulation (EC) No 1126/2008.

The numerator includes the sum of the turnover of the taxonomically eligible and aligned activities identified in the **LALIGA** group portfolio and the denominator contains the total turnover of the **LALIGA** Group.

In the taxonomic context, the turnover indicator aims to show a current picture of the contribution of the activities carried out by the company in relation to the objectives set by the EU, in terms of eligibility and alignment.

In terms of alignment, the indicator reflects the **LALIGA** Group's contribution to the European environmental objectives, i.e. **LALIGA's** role and significance in decarbonisation.

In total, one eligible economic activity has been identified within the **LALIGA** Group's portfolio that is classified under the activities contributing to climate change mitigation and none to the contribution to climate change adaptation.

Specifically, we have including the billings derived from the installation, maintenance and repair in the installation and replacement of energy efficient light sources. In this process, billings were at an invoice-issued level, which has made it possible to check that no double counting of income figures has been carried out (as each invoice has a unique code).

In the case of any activity appearing in both environmental objectives, the criterion of classifying the activities under the objective of contribution to climate change mitigation has been established.

To calculate the financial indicators, the Delegated Act of Article 8 of the Taxonomy Regulation – Delegated Regulation 2021/2178 – was followed, in addition to the accounting policies of the **LALIGA** Group, which include the consolidation criteria at a group level. It has been formulated on the basis of the financial data that emerges from the **LALIGA** Group's annual accounts for financial year 2022-23.

## INVESTMENTS (CAPEX)[16]

The Capex ratio (investment in fixed assets) referred to in Regulation (EU) 2021/2178 has been calculated taking into account additions to property, plant and equipment, intangible assets and investment property, excluding depreciation and impairment.

The total sum of the aforementioned additions at a Group level has thus been taken into account when calculating the denominator. The numerator is made up of investments (Capex) that are related to assets or processes associated with taxonomically eligible economic activities. Both environmentally sustainable and eligible, but not aligned, investments are presented.

## EXPENDITURE (OPEX)

The OpEx defined by the Taxonomy is not material for **LALIGA**, as in financial year 2022-23, the sum of expenses for leases, as well as for repairs and maintenance has been 1.859 million euros + 147 thousand euros. Comparing this figure with **LALIGA's** total operating expenses of 2.072 billion euros (sum of supplies, personnel expenses and other operating expenses), shows that 0.10% of the Group's total expenses correspond to the OpEx defined by the Taxonomy.

## RESULTS AND CONCLUSIONS.

This first year of reporting on taxonomically eligible activities serves to lay the foundations for taxonomic reporting based on the alignment criteria, eligibility based on the environmental objectives of climate change mitigation and adaptation, which show the potential of the **LALIGA** Group to contribute to achieving the decarbonisation targets set by the EU.

**LALIGA** recognises the importance of building towards the "European green taxonomy". In this sense, although the figures are not very representative today, we consider the need to rigorously align with the current and future regulations for a more sustainable development of spaces and infrastructures.

16 Detail of the result expressed in Annex V European Taxonomy

# 7 GOOD GOVERNANCE IN LALIGA

LALIGA's behaviours are aligned with the best practices of responsibility, ethics, transparency and responsibility as well as the utmost respect for the Law.

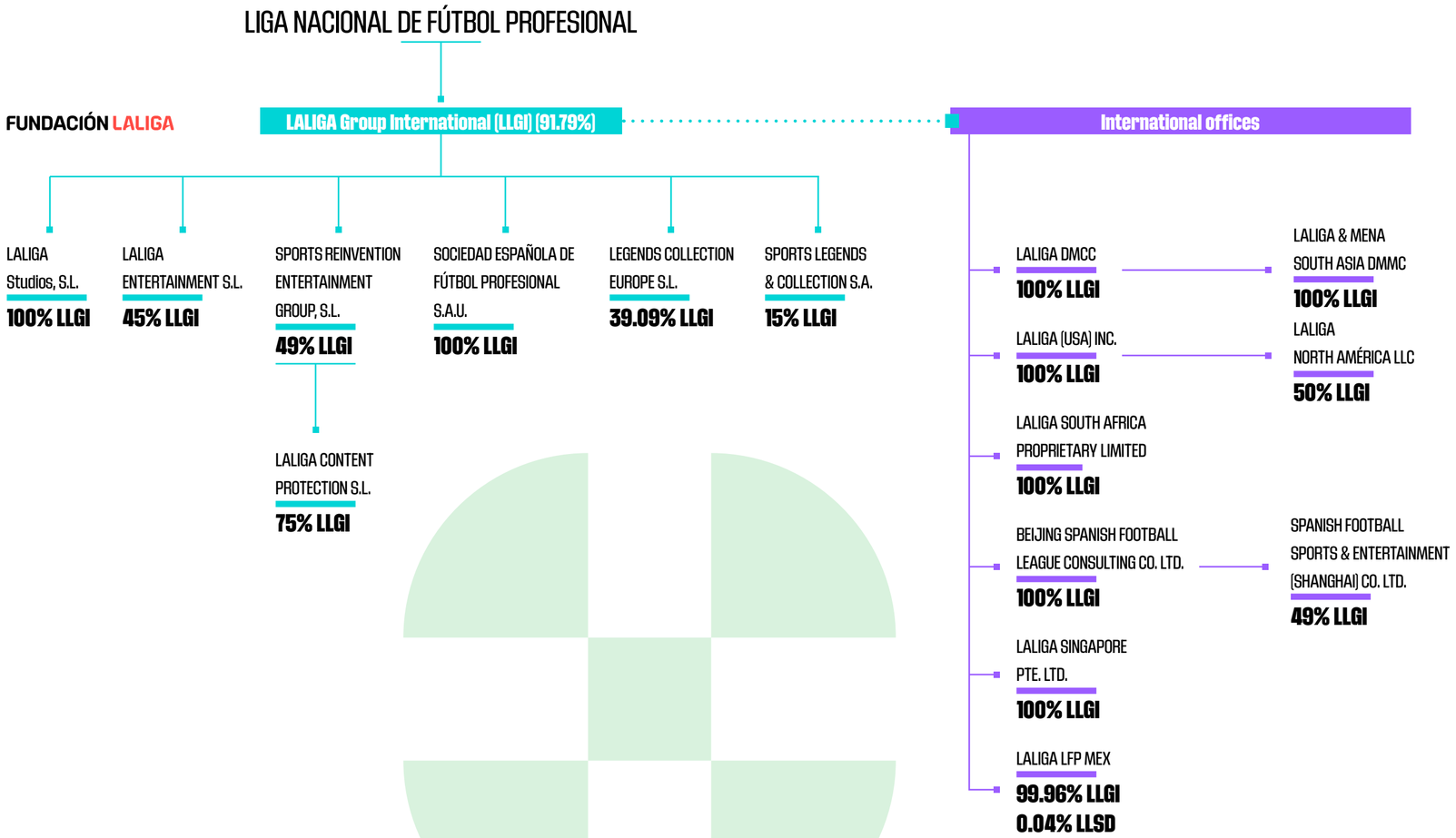
This is why **LALIGA** believes in the noble values of sport both on and off the field of play, starting with the good ethical and governance behaviours of all those who make up the organisation.

7.1/

# STRUCTURE OF GOVERNANCE AND ADMINISTRATION IN LALIGA

LALIGA is regulated by its Articles of Association, the General Regulations, the Regulations on TV Broadcasting and Articles 10.2 b) and 41.3 of the Sports Act.

## LALIGA's corporate structure



Article 6 of the Articles of Association defines the governance structure of **LALIGA**, which can be summarised as follows:

- The General Assembly;
- The Division Committees;
- President;
- The Delegated Committee;
- The Association Disciplinary Judge;
- The Budget Validation Body;
- The Audiovisual Rights Management Oversight Body;
- Regulatory Compliance Body;
- The various committees (electoral, economic oversight, legal and licensing).
- The Corporate General Management;
- The Legal Director;

The competences and obligations assumed today by the different governing and representative bodies of **LALIGA** are as follows:

**LALIGA's Governance Structure (1)**

## General Assembly

The highest governing body of LALIGA and the expression its associates' will.

### Main functions:

- Approve the accounts and the budgets.
- Decide on the impact of expenses among **LALIGA's** members.
- Detailing the terms of registration in the Association and the terms for taking part in each Division
- Appoints external auditors, if any.
- To elect of the President of **LALIGA**.
- To change the registered office.
- To approve, amend or repeal the Articles of Association and General Regulation.
- To elect the Association Disciplinary Judge and the Economic Oversight Committee.

### The General Assembly is made up to:

- The President of **LALIGA**, who will be the President of the Assembly and;
- A representative of each of team registered in **LALIGA** at the time of the Assembly and whose voting rights are not suspended.

**LALIGA's** Legal Counsel shall act as the Secretary and be entitled to take the floor, but not to vote.

**The** Director General be entitled to take the floor but not to vote.

**In addition**, the President of the Royal Spanish Football Federation has the right to attend (with the right to take the floor but not to vote).

**Additionally**, the following may also attend without the right to take the floor or to vote, except where the President concedes them the floor:

- Any persons invited by the President.
- A companion for each full member of the Assembly and;
- A representative of the Sports Corporations or Clubs that are affiliates of **LALIGA** that have had their right to vote suspended.

## Division Committees

Bodies of the various professional competitions organised by LALIGA

### Main functions:

- To approve the distribution of the economic funds between SADs and Clubs for each Division.
- To approve the schedule of match dates and times affecting their Division.
- To look into and approve amendments applicable to competitions where these solely affect the Division that adopts the resolution.
- To elect and, as appropriate, censure the representatives of each Division Committee in the Delegated Committee in accordance with the provisions set forth in the Articles and in the General Regulation.
- To elect the first and second Vice-Presidents of **LALIGA** as appropriate and exercise their vote of no confidence as appropriate.

### Each Division Committee it made up to:

- **The President** of **LALIGA** who chairs it and;
- A representative of each Sports Corporation or Club registered in the same competition division.

The Legal Director of **LALIGA** shall act as Secretary, and be able to take the floor but not vote, and the Corporate General Manager shall attend, who shall be able to take the floor but not vote.

There shall be as many Division Committees as there are categories of competition organised by **LALIGA** in the National League Championship. Therefore, at present, there is a First Division Committee and a Second Division Committee.

## LALIGA's Governance Structure (2)

# Delegated Committee

LALIGA's ordinary governance and administration body

### Main functions:

- To carry out any resolutions adopted by the General Assembly and/or the Division Committees.
- To propose the initiation of disciplinary proceedings
- To draw up the **LALIGA's** budget, as well as the Profit and Loss Account and the Budget Settlement.
- To deal with any consultation broached on the interpretation of **LALIGA's** Articles and Regulations.
- To recommend rules and criteria on drawing up the budgets of **LALIGA** members.

**President**: The President of **LALIGA**
Mr Javier Tebas Medrano

**Vice-Presidents:** Mr Miguel Ángel Gil Martín (1st) and Mr Francisco J. Catalán Vena (2nd)

**Membership:** Twelve representatives of the elected Sports Corporations and Clubs, in the manner provided for by the General Regulations, by the Division Committees (six members for each First and Second Division Committee).

Corporate General Manager of **LALIGA**

Executive General Manager of **LALIGA**

Secretary of **LALIGA's** Delegated Committee

## President

The President is the highest position in **LALIGA**, holding the governance and legal representation of it and with the executive powers conferred.

In the December 2019 election, Mr Javier Tebas Medrano was elected as President of **LALIGA** for the third consecutive term. The President of **LALIGA** holds office after being elected by free, direct and secret ballot by all the members of the Extraordinary General Assembly, which also sets the remuneration.

The legal regime of the President is provided for in Articles 32 to 37, inclusively, of the Articles of Association and in Book II, Articles 1 to 9, of the General Regulation.

## Chief Executive Officer

Under the direction of the President of **LALIGA**, they shall carry out the strategy defined by them for the Entity, being part of the highest authority within the hierarchy. They will be responsible for taking the relevant decisions in the Entity in order to lead the Institution to meet the goals set by the Presidency in the most efficient way possible. To do so, they shall:

- With the President, develop a strategic plan to implement the goal set out by the President.
- Monitor strategic processes in order to evaluate results.

The Chief Executive Officer of **LALIGA** is currently Mr Óscar Mayo Pardo, appointed 31 May 2021 by the Delegated Committee following the proposal by the President Mr Javier Tebas Medrano.

## Corporate General Manager

The Corporate General Manager of **LALIGA** is the person appointed by the Delegated Committee to oversee the activities and functions of each **LALIGA** Directorate, Department and service. Its competences include:

- Responsibility for **LALIGA's** economic area, acting under the guidelines laid down by the General Assembly, the Delegated Committee and the President.
- The ultimate responsibility for the economic control mechanism of the Clubs/SADs.
- Holding the highest responsibility for the effective implementation and fulfilment of the rules and criteria to draw up the budgets of affiliated Clubs/SADs.

The Corporate General Manager of **LALIGA** is currently Mr Javier Gómez Molina, appointed on 7 October 2021 by the Delegated Committee.

## Audit and Internal Control Committee

During the 2020/2021 Season, an amendment to the articles of association was approved, first of all by the Delegated Committee on 24 June 2021 and, subsequently, by the Extraordinary General Meeting on 30 June of the same year, which consisted of the inclusion of a new precept into **LALIGA's** Articles of Association, article 43 Sexies, regulating the constitution, set up and duties of an Audit and Internal Control Committee. The amendment was reviewed and validated by the Supreme Sports Council during the 2021/2022 Season.

This new body is responsible for overseeing the independence of the external auditor, the process of preparing and presenting the financial and non-financial information, the internal control and risk management systems and the internal audit and compliance functions of both **LALIGA** and its subsidiaries.

| Other LALIGA Bodies | | |
|---|---|---|
| Audiovisual Rights Management Oversight Body | Legal Management | Economic Control Committee |
| Association Disciplinary Judge | Budget Validation Body | Regulatory Compliance Body |
| Licensing Committee | Legal commission | Electoral Committee |

## 7.1.1/ Remuneration of senior management[17]

The Remuneration Policy is based on the following principles set out in Articles 6 and 7 of the Code of Good Governance:

- Except with the express authorisation of the General Assembly, golden parachutes with a compensation amount greater than the maximum recognised by current law are prohibited.
- Exceptionally, and only with prior authorisation from the Delegated Committee, are the travel expenses of people unrelated to it paid.
- Note 24 section b) to **LALIGA's** financial report states that the total remuneration accrued in financial year ended 30 June 2023 to all senior management amounts to 5,840 thousand euros (5,932 thousand euros in financial year ended 30 June 2022), and there are no loans to senior management at the end of financial year ended 30 June 2023 nor financial year ended 30 June 2022.

**Annual remuneration to senior management in thousands of €**

| | Fixed | Variable | Total 21/22 | Fixed | Variable* | Total 22/23 |
|---|---|---|---|---|---|---|
| **President** | 2,192 | 1,175 | 367 | 2,170 | 1,175 | 3,345 |
| **General Management** | 931 | 486 | 1,417 | 1,079 | 600 | 1,679 |
| General remuneration of LALIGA's Senior Management | **3,995** | **1,937** | **5,932** | **3,878** | **1,962** | **5,840** |

(*) amount provisioned in the 2022-23 annual accounts

The main objective of **LALIGA's** Remuneration Policy is value creation in a sustained manner over time, ensuring its transparency and objectivity.

With regard to the Senior Management remuneration, the Remuneration Policy seeks to ensure that their remuneration is adequate to compensate their dedication and responsibility, without compromising their independence.

In this regard, the remuneration consists exclusively of a fixed remuneration plus an annual variable amount, which seeks to create long-term value, encourage the retention and motivation of the Senior Management, as well as to align their interests with the interests of **LALIGA** and the associated clubs and SADs insofar as they contribute to the generation of value for them. In addition, the annual variable remuneration contains both financial and non-financial parameters. This is done in such a way that the system in place evaluates the professional performance of its beneficiaries on a predetermined, measurable basis and allows for short-term performance remuneration.

**The Remuneration Policy seeks to ensure that it is adequate to compensate their dedication and responsibility without compromising their independence.**

17 The term senior management, in this context, refers both to those professionals with Senior Management or commercial employment contracts, and those who do not have this type of contract and hold positions of responsibility in the management of **LALIGA'S** most strategic departments.

7.2/

# COMPLIANCE AND TRANSPARENCY IN LALIGA:

For LALIGA, the growing social interest in good corporate governance, ethics and transparency in business represents one of the greatest opportunities to create value.

Business success is not strictly financial, but is also related to your business's reputation in general and the perception of each stakeholder in particular. In this sense, Regulatory Compliance, Internal Control and Good Corporate Governance activities are priority management objectives each season, and is why **LALIGA** has a series of policies, procedures and action protocols, among which the following stand out:

- **LALIGA's Code of Ethics**, applicable to all the entity's professionals and bodies, which aims to establish the principles and values that should guide **LALIGA's** conduct in its activities. This Code, initially approved by the General Assembly in December 2015, was revised and adapted during the 2019/20 season, giving it a more global character.
- **Code of Good Corporate Governance** Approved by the Extraordinary General Assembly of **LALIGA** on 21 July 2005. The Code was revised and adapted to the statutory and organisational reality of **LALIGA** and the latest legislative reforms in the field of transparency and good governance, and its latest version was adopted by the Extraordinary General Assembly of **LALIGA**, on 24 September 2015.
- The **Third Party Code of Ethics** aims to establish the general guidelines of conduct and integrity that all Third Parties of the **LALIGA** Organisation, regardless of their geographical location and without exception, must apply: respect for the law, the fight against bribery and corruption, prevention of money laundering, protection of personal data, confidentiality and security of information, respect and human rights, defence of competition, corporate image and reputation, and the environment.
- The **Ethics Channel** is one of the communication channels through which the Organisation's professionals can report (anonymously or identifying themselves) any malpractice or irregular conduct that may occur in **LALIGA**. This Channel has its own Operating Policy, which establishes a communications procedure and guarantees a professional and confidential treatment of the communications that are made, preserving the indemnity of the professionals who, in good faith, make use of this Channel, as well as the honour and the presumption of innocence of the professionals concerned, in the face of unfounded or malicious communications.
- **Regulatory Compliance Policy** based on the values and principles set forth in the Code of Ethics, which provides

**Business success is not strictly financial, but is also related to your business's reputation in general and the perception of each stakeholder in particular.**

employees, managers and governing bodies of our Organisation, affiliates, customers, suppliers and, in general, any third party, a firm message of rejection and zero tolerance of any conduct that involves an illegal act, whether it is criminal or not, or one that contravenes the policies, protocols, processes, standards, values and principles of the Organisation.

- **Disciplinary system** that sanctions non-compliance with the Compliance Management System, as well as any breaches of the law that professionals may incur.
- **LALIGA's policy on gifts, invitations, and donations** that establishes the criteria that regulate the giving and/or accepting of gifts, invitations, hospitality and solidarity contributions, updated in December 2022.
- **Expenses Policy** that seeks to establish the operational and management rules concerning expenses incurred by **LALIGA** Organisation's staff in the performance of their professional tasks and duties.
- **Procurement of goods and services policy.** It establishes the need to open procurement processes to suppliers above a certain amount, as well as the need to duly justify the procurement decision.
- **Policy on the Use of ICT Resources (Information and Communication Technologies)**. Defines user obligations regarding access to **LALIGA** Organisation corporate data network, security measures to apply when using ICT resources, and to establish guidelines for the correct use of these resources.
- **Corporate personal data processing policy:** Sets out the principles and guidelines that must guide the behaviour of the entities, bodies and professionals that are part of **LALIGA**, to align it with the highest standards of protection of the individuals' fundamental right to protection in regard to the processing of their personal data, and to define the responsibilities and obligations of the members of **LALIGA** regarding personal data processing.
- **Corporate Information Security Policy:** Establish the principles and guidelines which must underpin the actions of related entities, bodies and all individuals to ensure information, aligned for this purpose with international recognised standards and good practices, as well as defining the responsibilities of the different roles.
- **The Anti-Corruption Policy: LALIGA** is firmly committed in this respect and we express our absolute rejection of any type of conduct that could be understood as corruption, with the aim of unduly influencing third parties by altering the natural course of professional or business relationships. As a result of this commitment, the **LALIGA** Delegated Committee, at its meeting of 21 June 2022, approved the Anti-Corruption Policy (NG-CTO-010), which applies to and is mandatory for all staff and members of the governing and representative bodies of the **LALIGA** Organisation, understood as all entities wholly or majority owned by **LALIGA**.

**Rejection of and zero tolerance for any conduct that involves an illegal act - criminal or otherwise - or contravenes the policies, protocols, processes, standards, values and principles of the Organisation.**

- **Competition Policy and update of the inspection protocol**: The aim of the new Competition Policy is to ensure compliance with the applicable regulations on the matter, which is essential for the **LALIGA** Organisation. The update of the inspection protocol includes the points to be taken into account in order to adequately deal with an inspection by any competent authority.
- **Prevention of Money Laundering and the Financing of Terrorism**. The **LALIGA** Organisation holds a firm commitment to the fight against corruption, where money laundering can take place, an activity for which **LALIGA** and its Foundation must take special care, as they are considered by Law to be especially subject to the application of controls that enable the detection and prevention of money laundering.

  This new Policy establishes the general guidelines for action to ensure adequate

prevention of this risk, and which will affect it, mainly, in the processes of contracting with third parties.

- **Child and Adolescent Protection Policy**. The **LALIGA** Organisation's principles include respect, integrity and the fight against any form of violence. This is why it is committed to guaranteeing and promoting the protection and well-being of all those who participate in the activities organised by **LALIGA**, especially children and adolescents.
- **Other policies:**
  - Travel Policy.
  - Corporate Volunteering Policy, etc.

## The best of us

With the aim of promoting the main values provided by football in the current season, an innovative, emotive, inspiring, formative and transformative project that began in the previous season has continued, through which we wish to promote the conversation on the influence of football on society, social leadership, business ethics, corporate governance and, above all, the values that define us as a brand, through the experience and knowledge of key people in the academic, business and sporting spheres.

Through video chapters, it completes an outstanding repository of experiences, reflections and knowledge of great experts and thinkers from different fields. All of this, of great formative and inspirational value, is periodically **published** on the **LALIGA** intranet to be shared with all members of the organisation.

Renowned and transformational figures from **LALIGA**, the NBA, public bodies, sportspeople, writers, businessmen, directors of large entities, entrepreneurs, thinkers and academics from internationally prestigious universities, among others, make up a line-up of top-level speakers in this inspirational and educational project.

In terms of transparency, **LALIGA**collaborates closely with various organisations that has resulted in significant progress being made in terms of transparency regarding the management of both **LALIGA** and its Clubs.

# LALIGA'S transparency portal

### Collaboration with Transparency International

As a result of this collaboration, significant strides have been made on transparency matters regarding the management in both **LALIGA** and its Clubs. In fact, in this context of collaboration, TI-E created a transparency index – INFUT – of the Clubs/SADs that are part of **LALIGA**.

### Participation in the Business Integrity Forum

The ultimate aim of the Forum is – from a civil society standpoint, and in direct collaboration with the business and private sector – to offer the best initiatives that allow progress to be made in positioning Spanish companies as benchmarks in matters of business culture and transparency both nationally and internationally.

# 8 ANNEXES

# ANNEX I

# ABOUT THIS REPORT

For the purposes of transparency, **LALIGA** publishes its Non-financial Information Statement for fourth year running, which aims to bring together all relevant information for **LALIGA** and its stakeholders to offer a true picture of the Association as a whole.

The benchmark principles of the Global Reporting Initiative (GRI) Standards have been used in preparing this report in line with **LALIGA's** desire to adopt the best reporting techniques. This report presents all issues that reflect the most significant financial, environmental and social impacts of **LALIGA**, which have been identified and assessed based on a materiality study. The contents of this document are complemented by the other publications and information available on the **LALIGA** website, with the most relevant links located throughout the report to expand on the information given.

Likewise, this Report has been prepared to respond to the provisions of Law 11/2018 on Non-Financial Information and Diversity, reporting all the indicators requested in the Law that are relevant to **LALIGA**. Despite not being obliged to publish this information in response to this Royal Decree, **LALIGA** wants to carry out a transparency and goodwill exercise, and for it to serve as an example for the world of professional football. All indicators requested by Law 11/2018 that are relevant for **LALIGA** are reported.

The scope of the information in this Report extends to the countries where **LALIGA** has a presence. The qualitative indicators apply to the entire Association. Where the scope for the quantitative indicators differs from the above, it is explicitly indicated. Likewise, unless otherwise stated, the data reported refers to the end of the 2021-22 season.

# ANNEX II

# MATERIALITY STUDY

**LALIGA** has updated its materiality analysis with the aim of knowing the issues of greatest significance to the organisation. From our perspective, the evolution of material issues does not require an annual update, but we propose a review based on three-year cycles, depending on the specific characteristics of the sector and business environment and trends in stakeholder needs.

## Materiality analysis update process

### IDENTIFICATION

Analysis of the relevant trends affecting the Association.

Identification of global issues and related sub-issues.

### ASSESSMENT

Presentation of the relevant issues identified to internal and external stakeholders.

### VALIDATION

Validation of the result of the materiality matrix to ensure that it appropriately reflects the issues that are truly relevant to **LALIGA**.

## Identification of material issues

The recommendations in the *Global Reporting Initiative (GRI) Standards and Sustainability Accounting Standards Board* (SASB) were followed in identifying priority issues.

## Assessment of the material issues

To prioritise issues according to their importance and potential impact on corporate management and its environment, **LALIGA** collected feedback from key internal and external stakeholders. In addition to sending the survey to the Association's clubs as well as to all employees of the group, an effort was also made to gather feedback from fan groups, sports institutions and bodies, broadcasters, sponsors and bodies with which we have corporate alliances. The diversity of opinions made it possible to assess each issue according to its relative importance and to report on the issues which are a priority for the stakeholders that interact with **LALIGA** and are part of its shared value creation model.

As a result of the materiality analysis, 11 issues and 28 related sub-issues were identified.

## Who was consulted?

01

Employees, managers and clubs of the association

02

Broadcasters, sponsors, fan groups, sports organisations and institutions, partnerships with alliances

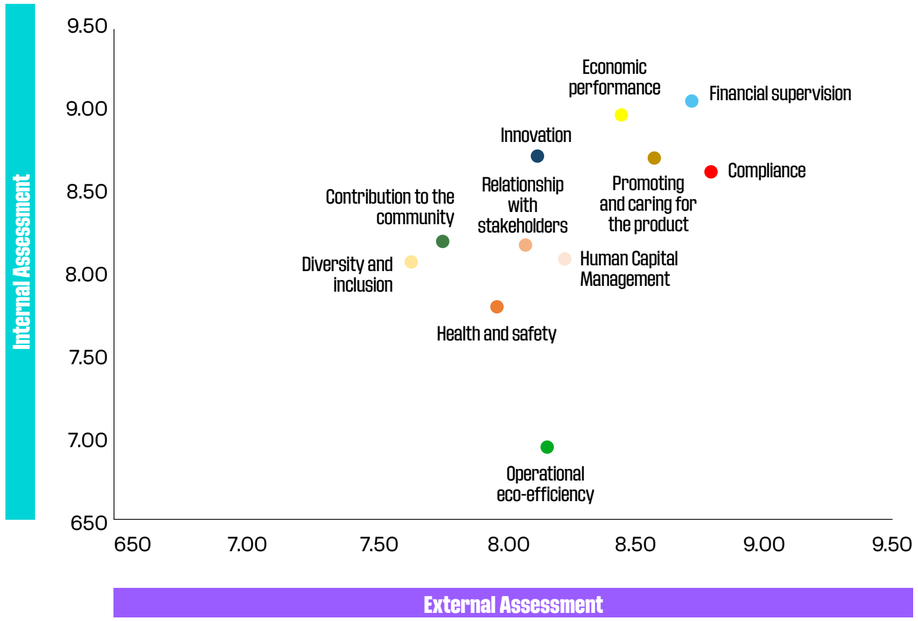
## How were they consulted?

03

Semi-structured interviews and online surveys

| | | | |
|---|---|---|---|
| **A1 Economic performance** | 1 | Sustainable economic growth | Economic value creation, under the paradigms of sustainable growth for the clubs |
| | 2 | Internationalisation | International expansion of **LALIGA** as a factor for growing income |
| | 3 | Increase the value of the competition | Growth of the economic value of the competition to catch up with other international competitions |
| | 4 | Boosting new business models | Integration and amplification of new income streams. |
| **A2 Financial oversight of the clubs** | 5 | Financial control of the clubs | Financial control standards as a mechanism for club stability |
| **A3 Compliance** | 6 | Ethics and Transparency | Promotion of ethical practices both within the Association and in football in general. Promoting transparency in the sector. |
| | 7 | Corporate governance | Governance as a lever to achieve good ethical behaviour in the organisation and in football in general |
| **A4 Promoting and caring for the product** | 8 | Anti-corruption and the fight against match-fixing | Anti-corruption training and actions taken, incidents and corrective measures implemented, risks related to corruption. Measures to combat match-fixing. |
| | 9 | Fight against violence, xenophobia, racism and discrimination. | Measures to ensure the safety of those attending events. |
| | 10 | Cybersecurity and data protection | Measures to ensure compliance with the law and to guarantee consumers' peace of mind regarding their privacy. |
| | 11 | Fight against piracy | Actions to combat piracy to minimise losses from this issue, protect the product and consumers who pay for it. |
| | 12 | Brand revaluation | Brand enhancement through the improvement of the audiovisual product and the growth of the value of the **LALIGA** brand in general. |
| **A5 Relationship with stakeholders** | 13 | Relationship with public administrations and suppliers | Practices and initiatives to establish and maintain a good relationship with public administrations, suppliers and other stakeholders other than those expressly mentioned. |
| | 14 | Relationship with RFEF, AFE and HCS | Practices and initiatives to establish and maintain a good relationship with the RFEF, AFE and HCS. |
| | 15 | Relationship with the clubs | Practices and initiatives to establish and maintain a good relationship with the clubs. |
| | 16 | Relationship with consumers | Practices and initiatives to establish and maintain a good relationship with supporters and consumers. |
| **A6 Operational eco-efficiency** | 17 | Promotion of environmentally sustainable practices | Policies and initiatives to reduce environmental impact. Improved energy efficiency, water and waste optimisation, complemented by sustainable mobility practices. |
| | 18 | Sustainable events and infrastructure | Significant environmental impacts of attending matches, and initiatives to reduce them. |
| **A7 Digital, Technology and Audiovisual Innovation** | 19 | Digital transformation | An element of growth and development of competitive capacity through inclusive technological development, i.e. accessible to all. Improvement and optimisation of processes and operations |
| | 20 | Innovation and digitisation in services | Innovation in the services provided to clubs and the end consumer, using technological tools |
| | 21 | Innovation and diversification in the audiovisual product | Innovation in the way the audiovisual product is presented and produced, as a means to improve its quality and increase audiovisual rights. Likewise, diversifying the content offered to the public, contemplating new forms of entertainment such as eSports. |
| **A8 Diversity and Inclusion** | 22 | Equality and diversity | Promotion of equality and diversity practices in **LALIGA**, remuneration of men and women, presence of women in positions of responsibility and governance. |
| **A9 Human Capital Management** | 23 | Development of human capital | Training initiatives, professional and career development, career paths within the organisation. The aim is to attract and retain the best talent. |
| **A10 Occupational Health and Safety** | 24 | Well-being, work-life balance and working conditions | This encompasses the working conditions offered by **LALIGA**, which ultimately have an impact on the image of the Association as an employer. |
| | 25 | Occupational Health and Safety | Initiatives aimed at promoting health in the Association. Occupational illnesses and everything to do with the health and safety of **LALIGA** and PRL employees. |
| **A11 Contribution to the community** | 26 | **LALIGA'S** actions and development plans for local communities. | Capacity to react to any type of crisis. Formalisation of procedures with the aim of mitigating and reducing potential negative impacts from football on society. |
| | 27 | Socio-economic impact and social action | Socio-economic contribution of **LALIGA** aligned with the development of its surroundings, creating value and contributing with collaboration and social transformation initiatives. |
| | 28 | Promotion, advancement and development of sport in general and its training schools in particular. | Promotion of the values of sport, and promotion of other minority sports as an educational driver for young athletes, and to promote sport in general. |

## MATERIALITY MATRIX

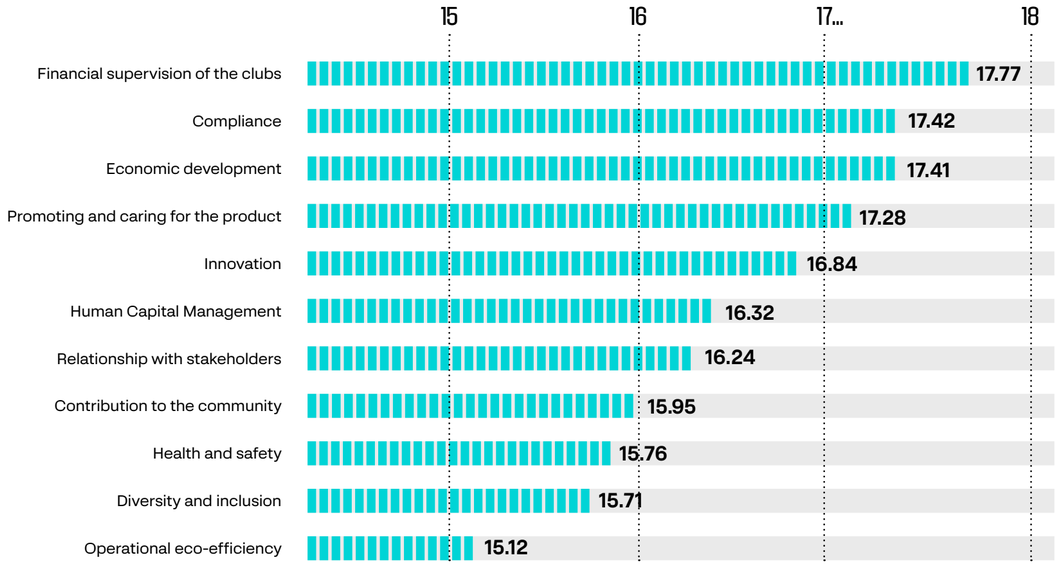



- Operational eco-efficiency
- Diversity and inclusion
- Health and safety
- Contribution to the community
- Relationship with stakeholders
- Human Capital Management
- Innovation
- Promoting and caring for the product
- Economic performance
- Compliance
- Financial supervision

### Prioritisation of material sub-issues

Each year a reflection is carried out on whether the questions of this analysis are still valid. The conclusion for the 2022-23 season is that the trends are maintained, which have also been contrasted with different analyses of the mega trends, which endorses the criteria adopted in this edition

## ISSUES




### Understanding the material issues

**Material Issue, Compliance:** where the following top-rated sub-issues are listed in order of priority.

Ethics and transparency. Promotion of ethical practices both within the Association and in football in general. Promoting transparency in the sector.

Corporate governance. Governance as a lever to achieve good ethical behaviour in the organisation and in football in general.

**Material issue, Financial oversight of clubs:** Financial control of clubs regulated by financial control rules as a mechanism for the stability of clubs.

**Material issue, Talent Management and Health and Safety:** human capital development with all the training, career and professional development initiatives, together with the career path within the organisation, are material aspects of retaining and attracting talent. The policies and working conditions offered by **LALIGA**, and the efforts made in terms of Health and Safety both in the organisation and in the clubs, have a substantial impact on the image of the Association.

**Material issue, Diversity and inclusion:** The promotion of non-discrimination in the organisation and in the competition, together with the promotion of equality and diversity practices in **LALIGA**, and its remuneration policy for men and women, and the presence of women in positions of responsibility and governance, are matters of high consideration by stakeholders.

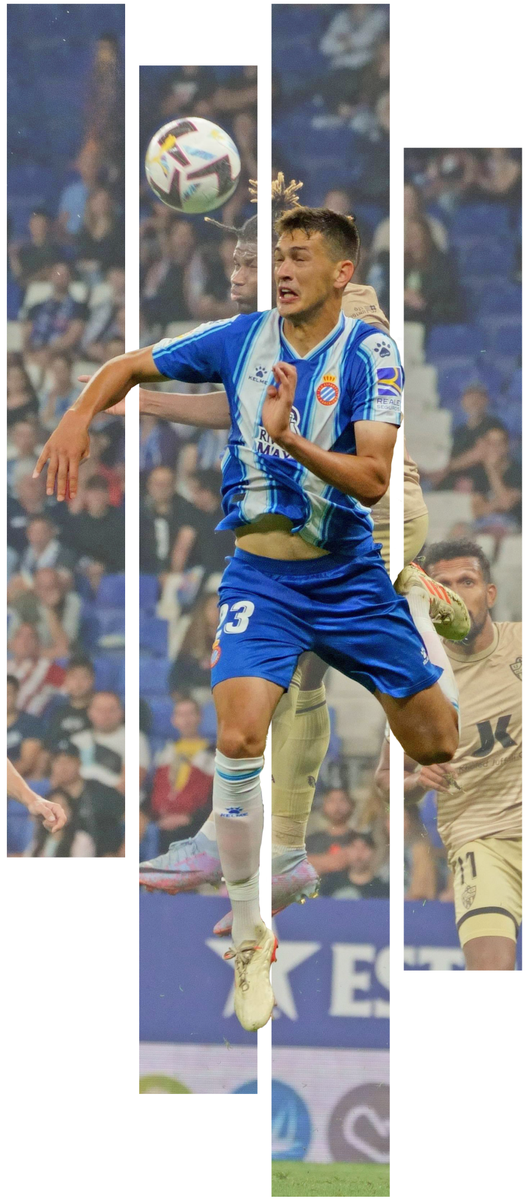
**Material issue, Economic performance:** Economic growth and value creation, the international expansion of **LALIGA** as a driver of income growth, the increase in the value of the competition derived from the economic growth of the competition, and the promotion of new business models are the set of material elements that are recognised as one of the most material aspects of the Organisation.

**Material issue, Promotion and care of the product:** Anti-corruption and the fight against match-fixing Anti-corruption training actions carried out and actions taken, together with incidents and corrective measures implemented, corruption-related risks, and, substantially, measures to combat match-fixing. The fight against violence with the set of measures to ensure the safety of those attending events, the measures to ensure compliance with the law and guarantee consumers' peace of mind regarding their privacy through the measures adopted in terms of cybersecurity and data protection, together with the fight against piracy to minimise the losses caused by this issue, and protect the product as well as the consumers who pay for it, are material issues that are highly valued by the different stakeholders, in addition to the revaluation of the brand through the improvement of the audiovisual product and the growth of the value of the **LALIGA** brand in general.

**Material issue, Innovation and digital transformation:** Converting **LALIGA** into a data-driven organisation where data analysis is integrated as a central axis in decision-making. Innovation in the services it provides to clubs and end consumers is based on excellence in the use of technological tools, and where innovation is presented as the way to produce the best audiovisual product, as a measure to improve quality and increase audiovisual rights. Likewise, diversifying the content offered to the public, contemplating new forms of entertainment such as eSports.

**Material issue, Contribution to the community:** The economic impact and social action that **LALIGA** contributes socio-economically to its environment and the articulation of social initiatives, together with the promotion, encouragement and development of minority sport as an educational engine for minors and the promotion of sport in general.

**Material issue, Relationship with stakeholders:** Practices and initiatives to establish and maintain a good relationship with public administrations, the RFEF, AFE and the HCS, together with initiatives to maintain good relations with clubs, their supporters



and consumers, are aspects of relevance as a material activity of the Organisation.

**Material issue, Operational eco-efficiency:** The set of initiatives undertaken by **LALIGA** to reduce the environmental impact, focusing efforts on raising awareness among clubs towards policies to improve energy efficiency, coherent waste management, accompanied by good water management and an appropriate mobility policy, are the core elements of the material issue in the environmental field.

# ANNEX III

# ANALYSIS OF THE CONTRIBUTION TO THE SDGS

In its commitment to the Sustainable Development Goals (SDGs), **LALIGA** focuses its strategy on promoting the development of responsible and sustainable football aligned with the best practices in the sector. To do this, it has identified those initiatives, programmes and specific measures that promote its contribution to the objectives of the 2030 Agenda.

4 EDUCACIÓN DE CALIDAD

## Objective 4:

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

| To what target do we contribute? | How do we contribute? |
|---|---|
| **Target 4.1:** By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.<br><br>**Target 4.3:** By 2030, ensure equal access for all men and women to quality technical, vocational and higher education, including university education.<br><br>**Target 4.4:** By 2030, significantly increase the number of young people and adults who have the necessary skills, in particular technical and vocational skills, to access employment, decent work and entrepreneurship. | Each new season, and with the aim of supporting the academic training of employees' children. **LALIGA** provides different benefits by giving financial aid each year for each child enrolled in the programme.<br><br>At **LALIGA**, we believe that our professionals are our best assets and, for this reason, we are always committed to continuous development. In this context, we offer the full range of training courses that we make available to them, facilitating their access by means of grants and/or financial aid each year.<br><br>Through the **LALIGA** Business School initiatives, learning opportunities are promoted among young people and adults in terms of training.<br><br>**LALIGA** Grassroots, an initiative in which, through our sports and academic technology, we promote grassroots football around the world, fostering sporting excellence in the development of young players and the training of coaches.<br><br>Through the agreement reached with different startups, we selected entrepreneurial initiatives that accompany **LALIGA** and our clubs on the path to transform the world of sport and entertainment in four areas: smart stadium; fan engagement; audiovisual; and artificial intelligence and data.<br><br>The Player Entrepreneur Office (PEO) manages and promotes the relationship between sportspeople and former sportspeople with startups, creating opportunities for both sportspeople and technology startups that are dedicated to finding solutions to the challenges of the sector. This alliance links and benefits both, providing a career opportunity beyond the competition for sportspeople and uncovering greater visibility, exposure and funding for the technology companies.<br><br>Through ESC MADRID, **LALIGA** amplifies its educational challenge by investing in a sports and educational complex developed in partnership with the NBA. It is a multidisciplinary complex, a pioneer in the development of sport in Spain, thanks to a long-term agreement with the NBA and T3N Sport & Investment, with the aim of developing and supporting vocational training programmes, job skills and educational development and improving technical teaching skills. |

5 IGUALDAD DE GÉNERO

## Objective 5:

Achieve gender equality and empower all women and girls

### To what target do we contribute?

**Target 5.1:** End all forms of discrimination against all women and girls everywhere.

**Target 5.c:** Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.

### How do we contribute?

With the Vicente Ferrer Foundation and **LALIGA** Women's Football Department, we promote social inclusion, gender equality and youth empowerments through playing football in rural areas in the south of India. These activities include organising mixed championships, training coaches and referees and support in setting up a Residential Academy for Girls, as a place for learning about and playing football.

Despite not being the organiser of women's football competitions, **LALIGA** promotes it by creating a specific women's football department within **LALIGA** that, provided with resources and supported by the organisation's other departments, has developed a strategic plan with the aim of putting Spanish women's football at the forefront of the world.

**LALIGA** and the Spanish Sports Association, ADESP, the Sportnet 4 Women Network platform, which aims to develop the professional careers of women in sport and physical activity, to connect, share and promote the careers of each of them.

It aspires to be a meeting point for all women dedicated to sport in Spain from any position (sportswomen, executives, managers), and is born to occupy an essential space in the social and professional evolution of our sport.

7 ENERGÍA ASEQUIBLE Y NO CONTAMINANTE

## Objective 7:

Ensure access to affordable, reliable, sustainable and modern energy for all

### To what target do we contribute?

**Target 7.2:** By 2030, increase substantially the share of renewable energy in the global energy mix

### How do we contribute?

**LALIGA** promotes energy efficiency improvement practices among the clubs that comprise it, increasing the number of stadiums that update their energy supplies to more sustainable sources.

**LALIGA** has provided all clubs with a carbon footprint measurement tool to monitor and know the amount of energy consumed, produced and purchased, according to the source, both for direct operations in their facilities and in the supply chain

## Objective 8:

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

### To what target do we contribute?

**Target 8.2:** Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors:

**Target 8.3:** Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalisation and growth of micro, small and medium-sized companies, including through access to financial services.

**Target 8.5:** By 2030, achieve full and productive employment and decent work for all men and women, including for young people and persons with disabilities, and equal pay for work of equal value

**Target 8.6:** By 2020, substantially reduce the proportion of youth not in employment, education or training

### How do we contribute?

**LALIGA** has launched an initiative aimed at centralising, organising, preparing and providing all the information necessary to make decisions based on the use of Business Intelligence & Analytics tools. Thanks to this initiative, LALIGA is able to measure the degree of effective compliance of different objectives and establish predictive models to allow the company to make decisions more effectively.

The **LALIGA** Impulso project includes joining forces with a strategic partner to face the competition's challenge for this decade: to become a global digital entertainment company. To this end, its new ally, CVC Capital Partners, is injecting almost 2 billion euros mainly for the development of infrastructure and digitalisation projects. This strategic investment will allow the implementation of large investments, thanks to a long-term partnership that will not only facilitate the development of interesting projects, but will also give them the possibility to make a leap in terms of business model.

In 2019 – and together with the Workers' Representatives – **LALIGA** drafted an Equality Plan for its employees, which sets out its commitment to further establish and develop inclusive policies for equal treatment and opportunity between men and women.

**LALIGA** has its own business school called **LALIGA** Business School, where top employees teach subjects based on the football business. Through this, the association offers the possibility of a scholarship for one of its three masters' degrees available to its teams.

## Objective 9:

Industry, innovation and infrastructure

### To what target do we contribute?

**Target 9.4:** Target 9.4: By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

### How do we contribute?

**LALIGA** promotes training clubs on applicable regulations and ensuring that the facilities are properly equipped. In addition, the **LALIGA** Impulso programme provides economic resources to the clubs with a finalist investment aimed at modernising the sports infrastructures in their playing venues, as well as in sports training facilities, together with other real estate investments aimed exclusively at the productive improvement of the sector.

## Objective 10:

Reducing inequality within and between countries

### To what target do we contribute?

**Target 10.2:** By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

### How do we contribute?

**LALIGA** Genuine has been working for four years towards normalising the playing of football for those with learning disabilities, adding more and more organisations and individuals who wish to contribute their piece of the pie to the competition.

## Objective 11:

Make cities and human settlements inclusive, safe, resilient and sustainable

| To what target do we contribute? | How do we contribute? |
|---|---|
| **Target 11.6:** By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management | **LALIGA** is aware of the significant direct or indirect impact that clubs have on the environment due to their travel needs and the waste generated, particularly on match days. Therefore, through its Guide for Sustainable Clubs and the Environmental Manual for Clubs, **LALIGA** promotes sustainable mobility, and the orderly management of waste by measuring the carbon footprint of clubs and adapting sustainable transport methods, and selective waste management, following the approach of reduce, reuse and recycle.<br><br>Through the publication of the Non-Financial Reporting Manual aimed exclusively at clubs, **LALIGA**, together with the General Council of Economists of Spain, encourages the orderly initiation of the drafting of non-financial reports, as a vehicle to promote the integration of the principles of sustainability as an element of management in their organisations. |

## Objective 12:

Ensure sustainable consumption and production patterns

| To what target do we contribute? | How do we contribute? |
|---|---|
| **Target 12.6:** Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle. | Through the publication of the Non-Financial Reporting Manual aimed exclusively at clubs, **LALIGA**, together with the General Council of Economists of Spain, encourages the orderly initiation of the drafting of non-financial reports, as a vehicle to promote the integration of the principles of sustainability as an element of management in their organisations.<br><br>Using its Sustainable Clubs Guide, **LALIGA** encourages clubs to approach sustainability from a strategic and holistic standpoint. This Guide includes the best sustainability practices for clubs to adopt<br><br>Similarly, it has developed a Self-Diagnostics Tool to measure the current position of each club in terms of sustainability.<br><br>**LALIGA** has incorporated an exclusive training course for executives into its panel of integrated training courses within **LALIGA** Business School who want to learn about the cross-cutting model of sustainable management in Clubs, providing an exclusive module on the processes of preparing non-financial reports (sustainability reports). |

## Objective 13:

Take urgent action to combat climate change and its effects

| To what target do we contribute? | How do we contribute? |
|---|---|
| **Target 13.3:** Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning | **LALIGA** developed an Environmental Guide for football clubs to initiate the implementation of strategic environmental plans in the association's clubs. |

## Objective 16:

### Promote peaceful and inclusive societies

| To what target do we contribute? | How do we contribute? |
|---|---|
| **Target 16.1:** Significantly reduce all forms of violence and related deaths everywhere.<br><br>**Target 16.5:** Substantially reduce corruption and bribery in all their forms<br><br>**Target 16.6:** Develop effective, accountable and transparent institutions at all levels | **LALIGA** is heavily involved in the fight against violence, racism, xenophobia and intolerance in sport. In collaboration with the main state police agencies, **LALIGA** has published an anti-violence code with the aim of educating and raising awareness among fans. This document details measures intended to exemplify behaviours to be followed by any person attending a sporting event, as well as the applicable legislation.<br><br>**LALIGA** has a series of internal policies, procedures and protocols for action and compliance aspects, among which include measures to prevent corruption.<br><br>Also, in 2017, **LALIGA** published the Guide to Good Practices, which includes the regulations and principles in relation to betting, match fixing and tampering, bonuses or incentives for winning, and sporting ethics; whose audience is, in addition to **LALIGA**, Spanish federations, leagues and sportspeople in general.<br><br>If there is sufficient indication of possible fixing, an investigation is launched that may lead to a report being made either to the police or to the Official Gambling Regulation Directorate. In this sense, **LALIGA** streamlines and enhances police work with detailed information on the crime.<br><br>Financial control is key in the clean-up of the competition that **LALIGA** aims to do.<br><br>The regulations implemented by **LALIGA** originate from UEFA's Financial Fair Play, and the main difference with this is the "A Priori" Financial Control process. This measure gives due importance to protecting creditors, guaranteeing that clubs pay their debts with the players, Social Security, the Tax Agency and other clubs on time. |

## Objective 17:

### Revitalise the Global Partnership for Sustainable Development

| To what target do we contribute? | How do we contribute? |
|---|---|
| **Target 17.7:** Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.<br><br>**Target 17.19:** By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries | **LALIGA** has a series of alliances in different areas:<br>• Integrity and safety with the Spanish gambling regulator.<br>• Organisation of football competitions with the Higher Council for Sports, FÚTBOListas Españoles, and the Real Federación Española de Fútbol.<br>• Application of intellectual property rights jointly with the European Commission<br>• Procedures against piracy with the Ministry of Culture.<br>• Investigation of piracy networks with the State Security Forces and bodies<br><br>**LALIGA** publicly discloses corporate sustainability information and data and increases accountability, transparency and data quality. It has also built monitoring and information systems against commonly agreed international standards and indicators. Finally, **LALIGA** has prepared the Sustainable Clubs Guide with the aim of supporting initiatives that promote the dissemination and use of sustainable development data among clubs. |

# ANNEX IV

# TABLES, DATA AND FIGURE FOR HUMAN CAPITAL

## Staff

### Breakdown of the workforce by age and sex

| Financial year | FY 2021 | | | FY 2122 | | | FY 2122 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Sex | | | Sex | | | Sex | | |
| Age | M | W | Total | M | W | Total | M | W | Total |
| From 20 to 29 | 72 | 43 | **115** | 93 | 43 | **136** | 88 | 47 | **135** |
| From 30 to 45 | 296 | 127 | **423** | 302 | 132 | **434** | 247 | 127 | **374** |
| > 45 years old | 90 | 26 | **116** | 111 | 30 | **141** | 97 | 34 | **131** |
| | | | **654** | 506 | 205 | **711** | 532 | 208 | **640** |

### Breakdown of the workforce by professional category and sex

| Financial year | FY 2021 | | | FY 2122 | | | FY 2122 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Sex | | | Sex | | | Sex | | |
| Professional category | M | W | Total | M | W | Total | M | W | Total |
| Scholarships | 12 | 2 | **14** | 9 | 2 | **11** | 15 | 5 | **20** |
| Support | 115 | 71 | **186** | 115 | 70 | **185** | 140 | 75 | **215** |
| Coordinators | 255 | 94 | **349** | 296 | 106 | **402** | 214 | 103 | **317** |
| Managers | 61 | 21 | **82** | 66 | 18 | **84** | 46 | 15 | **61** |
| Directors | 15 | 8 | **23** | 20 | 9 | **29** | 17 | 10 | **27** |
| | | | **654** | | | **711** | | | **640** |

### Breakdown of the workforce by type of workday and sex

| Financial year | FY 2021 | | | FY 2122 | | | FY 2122 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Sex | | | Sex | | | Sex | | |
| Match day | M | W | Total | M | W | Total | M | W | Total |
| Part time | 39 | 8 | **47** | 48 | 8 | **56** | 55 | 10 | **65** |
| Full time | 419 | 188 | **607** | 458 | 197 | **655** | 377 | 198 | **575** |
| | | | **654** | | | **711** | | | **640** |

### Breakdown of the workforce by contract type and sex

| Financial year | FY 2021 | | | FY 2122 | | | FY 2122 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Sex | | | Sex | | | Sex | | |
| Type of contract | M | W | Total | M | W | Total | M | W | Total |
| Scholarship | 12 | 2 | **14** | 9 | 2 | **11** | 15 | 5 | **20** |
| Temporary | 24 | 10 | **34** | 198 | 5 | **203** | 21 | 2 | **23** |
| Permanent | 422 | 184 | **606** | 483 | 14 | **497** | 396 | 201 | **597** |
| | | | **654** | | | **711** | | | **640** |

## Breakdown of workforce by country

| Financial year | FY 2021 | | | FY 2122 | | | FY 2122 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Sex | | | Sex | | | Sex | | |
| Country | M | W | Total | M | W | Total | M | W | Total |
| Spain | 438 | 189 | **627** | 481 | 198 | **679** | 406 | 200 | **606** |
| China | 2 | 0 | **2** | 2 | 0 | **2** | 2 | 0 | **2** |
| Dubai | 1 | 2 | **3** | 6 | 2 | **8** | 5 | 2 | **7** |
| India | 1 | 0 | **1** | 1 | 0 | **1** | 0 | 0 | **0** |
| Jordan | 1 | 0 | **1** | 1 | 0 | **1** | 1 | 0 | **1** |
| Ecuador | 1 | 0 | **1** | 1 | 0 | **1** | 0 | 0 | **0** |
| Mexico | 6 | 2 | **8** | 8 | 2 | **10** | 11 | 2 | **13** |
| USA | 2 | 0 | **2** | 2 | 0 | **2** | 2 | 0 | **2** |
| Singapore | 5 | 0 | **5** | 3 | 0 | **3** | 4 | 1 | **5** |
| South Africa | 1 | 3 | **4** | 1 | 3 | **4** | 1 | 3 | **4** |
| | **458** | | **654** | | | **711** | | | **640** |

## Dismissals by professional category and age group

| Professional category | 20-21 | 21-22 | 22-23 |
|---|---|---|---|
| Directors | 0 | 2 | **1** |
| Managers | 1 | 2 | **2** |
| Coordinators | 14 | 6 | **8** |
| Support | 13 | 13 | **22** |
| Scholarships | 0 | 0 | **0** |
| **Total by category** | **28** | **23** | **33** |

| Age group | 20-21 | 21-22 | 22-23 |
|---|---|---|---|
| From 20 to 29 | 8 | 2 | **5** |
| From 30 to 45 | 17 | 10 | **21** |
| >45 years old | 3 | 11 | **7** |
| **Total by age** | **28** | **23** | **33** |
| **Sex** | **FY 2021** | **FY 2122** | **FY 2223** |
| Men | | 12 | **28** |
| Women | | 11 | **5** |
| **Total by sex** | | **23** | **33** |

## Average number of employees by type of contract and age group

| Type of contract | Scholarship | | | Permanent | | | Temporary | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Season | 20-21 | 21-22 | 22-23 | 20-21 | 21-22 | 22-23 | 20-21 | 21-22 | 22-23 | 20-21 | 21-22 | 22-23 |
| Men | 4.96 | 5.18 | 8.67 | 419.13 | 458.91 | 439.13 | 46.67 | 8.89 | 16.97 | 471.06 | 472.98 | 464.77 |
| From 20 to 29 | 3.31 | 4.97 | 8.04 | 52.02 | 65.27 | 57.90 | 9.62 | 4.47 | 8.79 | 64.95 | 74.71 | 74.73 |
| From 30 to 45 | 1.65 | 0.21 | 0.63 | 280.78 | 1282.09 | 270.35 | 34.09 | 4.32 | 5.85 | 316.52 | 286.62 | 276.83 |
| **>45 years old** | **0** | **0** | **0** | **86.63** | **111.55** | **110.88** | **2.96** | **0.1** | **2.33** | **89.59** | **111.65** | **113.210.87** |
| Women | 0.87 | 0.74 | 2.53 | 180.21 | 197.73 | 198.3 | 8.22 | 3.06 | 1.64 | 189.3 | 201.53 | 202.47 |
| From 20 to 29 | 0.87 | 0.74 | 2.16 | 31.38 | 34.14 | 33.87 | 3.96 | 0.91 | 1.34 | 36.21 | 35.79 | 37.37 |
| From 30 to 45 | 0 | 0 | 0.37 | 124.64 | 134.10 | 131.31 | 4.24 | 1.11 | 0 | 128.88 | 135.21 | 131.68 |
| >45 years old | 0 | 0 | 0 | 24.19 | 29.49 | 33.12 | 0.02 | 1.04 | 0.3 | **24.21** | **30.53** | **33.42** |
| | 5.83 | 5.92 | 11.20 | 599.64 | 656.64 | 637.43 | 54.89 | 11.95 | 18.61 | **660.36** | **674.51** | **667.24** |

## Average number of employees by type of workday and age group

| Type of contract | Full time | | | Part time | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| Season | 20-21 | 21-22 | 22-23 | 20-21 | 21-22 | 22-23 | 20-21 | 21-22 | 22-23 |
| **MEN** | **430.17** | **426.36** | **412.00** | **40.88** | **46.62** | **52.78** | **471.05** | **472.98** | **464.78** |
| From 20 to 29 | 61.57 | 71.53 | 70.10 | 3.37 | 3.18 | 4.63 | 64.94 | 74.71 | 74.73 |
| From 30 to 45 | 295.33 | 267.93 | 254.48 | 21.19 | 18.69 | 22.35 | 316.52 | 286.62 | 276.83 |
| >45 years old | 73.27 | 86.9 | 87.42 | 16.32 | 24.75 | 25.80 | 89.59 | 111.65 | 113.22 |
| **WOMEN** | **182.87** | **192.15** | **193.15** | **6.44** | **9.38** | **9.32** | **189.31** | **201.53** | **202.47** |
| From 20 to 29 | 35.42 | 34.09 | 35.90 | 0.80 | 1.70 | 1.48 | 36.22 | 35.79 | 37.38 |
| From 30 to 45 | 124.26 | 130.29 | 125.84 | 4.62 | 4.92 | 5.84 | 128.88 | 135.21 | 131.68 |
| >45 years old | 23.19 | 27.77 | 31.41 | 1.02 | 2.76 | 2.00 | 24.21 | 30.53 | 33.41 |
| | 613.04 | 618.51 | 605.15 | 47.32 | 56.00 | 62.10 | **660.36** | **674.51** | **667.25** |

## Evolution of average remuneration by professional category and gender

| Sex | Men | | | Women | | |
|---|---|---|---|---|---|---|
| Season | 20-21 | 21-22 | 22-23 | 20-21 | 21-22 | 22-23 |
| Professional category | | | | | | |
| Scholarships | €9,595.00 | €8,763.33 | €8,957.14 | €8,940.00 | €8,940.00 | €9,040.80 |
| Support | €23,120.30 | €24,210.47 | €25,553.99 | €26,341.65 | €27,352.16 | €28,678.07 |
| Coordinators | €53,471.94 | €51,355.30 | €72,704.76 | €47,531.56 | €48,301.68 | €51,934.31 |
| Managers | €98,765.78 | €96,445.25 | €96,383.93 | €80,926.09 | €83,879.50 | €86,350.22 |
| Directors | €234,159.97 | €272,866.71 | €272,494.53 | €140,426.56 | €151,657.31 | €154,811.66 |

## Evolution of average remuneration by sex

| Sex | Men | | |
|---|---|---|---|
| Season | 20-21 | 21-22 | 22-23 |
| Men | €56,433.62 | €59,065.2 | €65,594.5 |
| Women | €46,413.22 | €48,426.4 | €49,945.5 |
| Gender gap | 17.76% | 18.01% | 23.86% |

## Evolution of average remuneration by professional category and gender

| Sex | Men | | | Women | | |
|---|---|---|---|---|---|---|
| Season | 20-21 | 21-22 | 22-23 | 20-21 | 21-22 | 22-23 |
| Age group | | | | | | |
| From 20 to 29 | €30,996.00 | €31,501.50 | €29,601.70 | €31,239.00 | €30,733.30 | €59,568.50 |
| From 30 to 45 | €58,305.00 | €58,223.30 | €60,943.70 | €48,036.00 | €49,809.60 | €52,831.70 |
| >45 years old | €80,708.00 | €84,449.50 | €110,090.30 | €68,940.00 | €67,643.20 | €67,332.80 |

## Average employability by professional category

| Season | 20-21 | | | 21-22 | | | 22-23 | | |
|---|---|---|---|---|---|---|---|---|---|
| Sex | M | W | Total | M | W | Total | M | W | Total |
| Category | | | | | | | | | |
| Directors | 13.88 | 7.98 | **21.86** | 19.25 | 9.00 | **28.25** | 21.07 | 9.49 | **30.56** |
| 2.1 Responsible persons | 62.07 | 20.72 | **82.79** | 63.70 | 16.98 | **80.68** | 58.13 | 17.00 | **75.13** |
| 3.1 Coordinators | 133.58 | 46.06 | **179.64** | 131.78 | 50.73 | **182.51** | 114.63 | 51.05 | **165.68** |
| 3.2 Coordinators | 114.64 | 43.93 | **158.57** | 124.91 | 46.39 | **171.30** | 131.07 | 49.78 | **180.85** |
| 4.1 Support | 59.14 | 50.30 | **109.44** | 49.08 | 49.14 | **98.22** | 74.97 | 61.05 | **136.02** |
| 4.2 Support | 83.20 | 19.45 | **102.65** | 43.89 | 9.50 | **53.39** | 56.92 | 11.57 | **68.49** |
| Scholarship | 4.55 | 0.87 | **5.42** | 2.68 | 0.61 | **3.29** | 7.99 | 2.53 | **10.52** |
| Total | 471.06 | 189.31 | **660.37** | 435.29 | 182.35 | **617.64** | 464.78 | 202.47 | **667.25** |

## Work absenteeism

| Season | 20-21 | | 21-22 | | 22-23 | |
|---|---|---|---|---|---|---|
| Reason / Sex | M | W | M | W | M | W |
| Workplace accident | 3 | 1 | 7 | 3 | 6 | 1 |
| Occupational illness | 0 | 0 | 0 | 0 | 0 | 0 |
| Common accidents | 0 | 1 | 4 | 1 | 2 | 0 |
| Common disease | 19 | 21 | 58 | 41 | 96 | 74 |
| Risks during pregnancy | 0 | 0 | 0 | 0 | 0 | 0 |
| Risks during breastfeeding | 0 | 0 | 0 | 0 | 0 | 0 |
| Care of the sick child | 0 | 0 | 0 | 0 | 0 | 0 |
| Breastfeeding | 4 | 8 | 13 | 12 | 12 | 12 |
| Birth leave | 29 | 11 | 58 | 25 | 59 | 22 |
| COVID19 | 13 | 2 | 23 | 11 | 0 | 0 |
| **Frequency index** | **2.54** | **0.84** | **9.06** | **3.30** | **6.66** | **0.83** |
| **Severity index** | **0.64** | **0.71** | **3.37** | **2.09** | **3.21** | **2.47** |

| Season | 20-21 | 21-22 | 22-23 |
|---|---|---|---|
| **Number of days of absence** | **1,601** | **6,625** | **6,825** |

## Hours of training by professional category

| Season | 20-21 | | 21-22 | | 22-23 | |
|---|---|---|---|---|---|---|
| Sex | M | W | M | W | M | W |
| Professional category | Hours | Hours | Hours | Hours | Hours | Hours |
| Support | 6,274.00 | 908.50 | 6,485.00 | 1,742.21 | 2,399.50 | 2,122.50 |
| Coordinators | 13,848.50 | 4,654.50 | 7.481.00 | 3.314.13 | 10,944.50 | 5,000.75 |
| Managers | 841.50 | 1,036.00 | 989.26 | 222.50 | 1.826.50 | 717.00 |
| Directors | 173.50 | 204.50 | 269.00 | 330.17 | 549.00 | 456.00 |
| **Total hours of training** | **21,137.50** | **6.803.50** | **15,224.26** | **5,609.01** | **15,686.50** | **8,296.25** |
| | **27,941.00** | | **20,833.27** | | **23,982.75** | |
| | 75.65% | 24.35% | 73.08% | 26.92% | 65.41% | 34.59% |

# ANNEX V

# EUROPEAN TAXONOMY

Proportion of **turnover** from products or services associated with economic activities that conform to the taxonomy for 2022-2023

| | | | | Substantial contribution criteria | | | | | | Criteria of no significant injury (no significant injury) | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Codes | Absolute turnover | Proportion of turnover | | Climate Change Adaptation | Water and marine resources | Circular Economy | Pollution | Biodiversity and ecosystems | Climate Change Mitigation | Climate change adaptation | Water and marine resources | Circular Economy | Pollution | Biodiversity and ecosystems | Minimum Guarantees | Proportion of turnover conforming to the taxonomy, year N | Proportion of turnover conforming to the taxonomy, year N-1 | Category (enabling activity) | Category (transitional activity) |
| | | Millions of euros | % | % | % | % | % | % | % | s/n | s/n | s/n | s/n | s/n | s/n | s/n | % | % | F | T |
| **A. ELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY** | | | | | | | | | | | | | | | | | | | | |
| **A.1. Environmentally sustainable activities (activities that conform to the taxonomy)** | | | | | | | | | | | | | | | | | | | | |
| Installation, maintenance and repair of energy efficient equipment: Installation and replacement of energy efficient light sources. | 7.3 | 3.01 | 0.15% | 100% | - | - | - | - | - | s | s | s | s | s | s | s | 0.15% | | F | |
| Turnover from environmentally sustainable activities (conforming to the taxonomy) (A.1) | - | 3.01 | 0.15% | | | | | | | | | | | | | | 0.15% | | | |
| **A.2. Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not conform to the taxonomy)** | | | | | | | | | | | | | | | | | | | | |
| Turnover from taxonomy-eligible but not environmentally sustainable activities (activities that do not conform to the taxonomy) (A.2) | - | 0 | 0.0% | | | | | | | | | | | | | | | | | |
| **Total (A.1 + A.2)** | | **3.01** | **0.15%** | | | | | | | | | | | | | | 0.15% | | | |
| **B. INELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY** | | | | | | | | | | | | | | | | | | | | |
| Turnover from activities not eligible under taxonomy (B) | | 1,993.99 | 99.85% | | | | | | | | | | | | | | | | | |
| **Total (A + B)** | | **1,997.00** | **100.0%** | | | | | | | | | | | | | | | | | |

| | Codes | Absolute CapEx | Proportion of CapEx | Substantial contribution criteria | | | | | | | Criteria of no significant injury (no significant injury) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Climate Change Adaptation | Water and marine resources | Circular Economy | Pollution | Biodiversity and ecosystems | | Climate Change Adaptation | Water and marine resources | Circular Economy | Pollution | Biodiversity and ecosystems | Minimum guarantees | Proportion of CapEx conforming to the taxonomy, year N | CapEx conforming to the taxonomy, year N-1 | Category (enabling activity) | Category (transitional activity) |
| | | Millions of euros | % | % | % | % | % | % | % | s/n | s/n | s/n | s/n | s/n | s/n | s/n | % | % | F | T |
| **A. ELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY** | | | | | | | | | | | | | | | | | | | | |
| **A.1. Environmentally sustainable activities (that conform to the taxonomy)** | | | | | | | | | | | | | | | | | | | | |
| Turnover from environmentally sustainable activities (conforming to the taxonomy) (A.1) | | 0.00 | 0.0% | | | | | | | | | | | | | | 0.0% | | | |
| **A.2. Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not conform to the taxonomy)** | | | | | | | | | | | | | | | | | | | | |
| Turnover from taxonomy-eligible but not environmentally sustainable activities (activities that do not conform to the taxonomy) (A.2) | | 0.00 | 0.0% | | | | | | | | | | | | | | | | | |
| **Total (A.1 + A.2)** | | 0.00 | 0.0% | | | | | | | | | | | | | | 0.0% | | | |
| **B. INELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY** | | | | | | | | | | | | | | | | | | | | |
| CAPEX ineligible activities according to taxonomy (B) | | 9,987.15 | 100% | | | | | | | | | | | | | | | | | |
| **Total (A + B)** | | **9,987.15** | **100%** | | | | | | | | | | | | | | | | | |

# ANNEX VI

# INDEX OF THE NFIS 2022-23

| Contents | Page / Direct Response | GRI Standard |
|---|---|---|
| **Business model** | | |
| Brief description of the business model (business and organisation environment) | 8 | 2-6 |
| Geographical presence | 33-36 | 2-1 2-6 |
| Aims and strategies of the organisation | 22 | 3-3 |
| Main factors and trends that may affect its future evolution | 20-22 | 3-3 |
| Description of the policies applied by the group | Indicator provided under the different headings where specific aspects are discussed according to the subject to be addressed. | 3-3 |
| Result of the policies applied by the group | Indicator provided under the different headings where specific aspects are discussed according to the subject to be addressed. | 3-3 |
| Main risks linked to the group's activities | 20-22 | 2-23, 3-3 |
| **Environmental issues** | | |
| Current and foreseeable effects of the company's activities on the environment | 73-81 | 3-3, 2-12 |
| Environmental assessment or certification procedures | 74 | N/A |
| Resources dedicated to the prevention of environmental risks | 104-105 | N/A |
| Application of the precautionary principle | 73-81 | 2-23 |
| Amount of provisions and guarantees for environmental risks | **LALIGA** does not make provision for environmental risks as they are not considered material. See materiality analysis. | N/A |
| **Pollution** | | |
| Measures to prevent, reduce or redress emissions that seriously affect the environment | 73-81 | N/A |

| Contents | Page / Direct Response | GRI Standard |
|---|---|---|
| **Circular economy and waste prevention and management** | | |
| Prevention, recycling and reuse measures, other forms of recovering and eliminating waste. | 78 | 3-3; 306-2 |
| Actions to combat food waste | Non-material indicator as it does not affect the development of **LALIGA'S** activity. | N/A |
| **Sustainable use of resources** | | |
| Water consumption and water supply | Water consumption is considered non-material. See materiality analysis. | N/A |
| Consumption of raw materials and measures adopted so they are used more efficiently. | Water consumption is considered non-material. See materiality analysis. | N/A |
| Direct and indirect energy consumption | 74 | 3-3; 302-1 |
| Measures taken to improve energy efficiency | 75-77 | 302-1 |
| Use of renewable energies | N/A | N/A |
| **Climate change** | | |
| Greenhouse gas emissions | 74 | 305-1; 305-2 |
| Measures adopted to adapt to the consequences of climate change | 75-78 | 3-3 |
| Reduction targets set voluntarily in the medium and long term to reduce emissions | Non-material indicator as it does not affect the development of **LALIGA'S** activity. | N/A |
| **Protecting biodiversity** | | |
| Measures taken to preserve or restore biodiversity | All environmental impacts are carefully assessed by **LALIGA** and, as the activities do not take place in protected areas, the impact on biodiversity is considered non-material. | N/A |
| Impacts caused by the activities and operations in protected areas | | N/A |

| Contents | Page / Direct Response | GRI Standard |
|---|---|---|
| **Social and employee-related matters** | | |
| **Employment** | | |
| Total number and breakdown of employees by sex, age, country and professional category | Annex IV page 101 to 103 | 2-6; 2-7, 405-1 |
| Total number and breakdown of the types of work contract and annual average of permanent contracts, temporary contracts and part-time contracts by sex, age and professional category | Annex IV page 101 to 103 | 2-7 |
| Average salaries and the trend broken down by sex, age and professional category | Annex IV page 101 to 103 | 405-2 |
| Wage gap | Annex IV page 101 to 103<br>42 | 405-2 |
| Average remuneration of directors and board members, including variable remuneration, per diems, indemnities, payment to long-term savings schemes and any other remuneration, broken down by sex | 87-88 | w2-19 |
| Implementation of work disconnection policies | 47-48 | 3-3 |
| Employees with a disability | 43 | 405-1 |
| **Work organisation** | | |
| Organisation of working hours | 48 | 3-3 |
| Number of hours of absence | Annex IV page 102 | 403-2; 403-9; 403-10 |
| Measures aimed at facilitating work-life balance and promoting responsible co-parenting | 44-45 | 3-3 |
| **Health and safety** | | |
| Occupational health and safety at work conditions | 47 | 3-3 |
| Workplace accidents, frequency and seriousness broken down by sex | Annex IV page 102 | 403-2; 403-9; 403-10; |
| Occupational diseases broken down by sex | Annex IV page 102 | 403-2; 403-9; 403-10 |

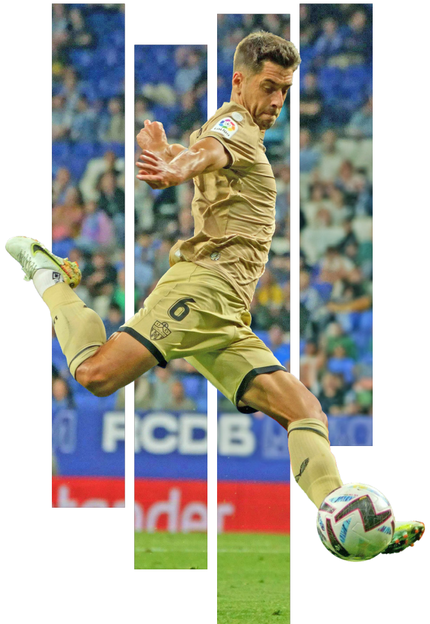
| Contents | Page / Direct Response | GRI Standard |
|---|---|---|
| **Social and employee-related matters** | | |
| **Social relations** | | |
| Organisation of social dialogue | 48 | 2-29; 402-1; 403-1 |
| Percentage of employees covered by collective bargaining agreements by country | 48 | 2-30 |
| Balance of collective bargaining agreements with regard to occupational health and safety | N/A | 403-1, 403-4 |
| Mechanisms and procedures in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation. | 48 | 3-3 |
| **Training** | | |
| Training policies implemented | 45 -46 | 3-3 |
| Total number of training hours by professional category | Annex IV page 103 | 404-1 |
| **Accessibility** | | |
| Universal accessibility for people with disabilities. | 43 | 3-3 |
| **Equality** | | |
| Measures taken to promote equal treatment and opportunities between men and women | 42 | 3-3 |
| Equality plan | 42 | 3-3 |
| Measures taken to promote employment | 41 | 404-2 |
| Protocols against sexual and sex-based harassment | 42 | 3-3 |
| Integration and universal accessibility for people with disabilities. | 43 | 3-3 |
| Policy against all types of discrimination | 43 | 3-3 |

| Contents | Page / Direct Response | GRI Standard |
|---|---|---|
| **Social and employee-related matters** | | |
| **Respect for human rights** | | |
| Application of due diligence procedures on human rights | 72 | 3-3; 2-23 |
| Prevention of risks of human rights violations and, if applicable, measures to mitigate, manage and repair possible abuses committed | 72 | 2-26 |
| Complaints of human rights violations | 72 | 406-1 |
| Promotion and compliance with the provisions of the fundamental ILO conventions | 47-48 | 407-1 |
| Elimination of discrimination in employment and occupation | 72 | 3-3 |
| Elimination of forced and compulsory labour | 72 | 409-1 |
| Effective abolition of child labour | 72 | 408-1 |
| **Fight against corruption and bribery** | | |
| Anti-corruption and bribery measures adopted | 88-89 | 3-3; 2-23; 205-3; 205-2 |
| Anti-money laundering measures | 88-89 | 3-3; 205-2 |
| Contributions to foundations and non-profit entities | 29 | 413-1 |
| **Society** | | |
| **Company commitments to sustainable development** | | |
| Impact of the company's activity on employment and local development | 23 | 203-1, 203-2, 204-1, 413-1, |
| Impact of the company's activity on local populations and the territory | 23 | 203-1, 203-2, 204-1, 413-1, |
| Relationships maintained with players in local communities and the types of dialogue with them | 63-71 | 2-29; 413-1 |
| Association or sponsorship actions | 32 | 2-28, 201-1, 203-1 |

| Contents | Page / Direct Response | GRI Standard |
|---|---|---|
| **Social and employee-related matters** | | |
| **Subcontracting and suppliers** | | |
| Inclusion of social, gender equality and environmental issues in the procurement policy | Non-material indicator as **LALIGA** does not have any supplier services or subcontracts. | N/A |
| Relations with suppliers and subcontractors of their social and environmental responsibility | | N/A |
| Audit and supervision systems and their results | | N/A |
| **Consumers** | | |
| Measures for consumer health and safety | 11 | 3-3 |
| Complaint systems, complaints received and their resolution | N/A | N/A |
| **Tax information** | | |
| Profits obtained, country by country | 36 | 3-3 |
| Taxes on profits | 38 | 3-3 |
| Public subsidies received | **LALIGA** has not received subsidies in any of the regions in which it is present | 201-4 |

# ANNEX VII

# PREPARATION OF THE NFIS 2022-23



Diligence that states that the members of Liga Nacional de Fútbol Profesional's Delegated Committee are aware of all content in the Non-financial Information Statement corresponding to the year ended 30 June 2023 of Liga Nacional de Fútbol Profesional and subsidiaries, presented to the Delegated Committee and prepared by them at its meeting on 4 August 2023, across 112 sheets, all initialled by the secretary and the stamp of the Parent Association, numbered as follows:

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1.- Letter from the President Pag. 2

2.- LALIGA overview Pag. 4

3.- LALIGA's vision Pag. 14

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5.- Solvency and growth Pag. 23

6.- Beyond the pitch: LALIGA committed to its surroundings Pag. 40

7.- Good Governance in LALIGA: Committed to the best practices Pag. 82

8.- Annexes Pag. 90

**Annex I.** About this report

**Annex II.** Materiality study

**Annex III.** Analysis of the contribution to the SDGs

**Annex IV**. Human Capital tables, facts and figures

**Annex V.** European Taxonomy 2022-23

**Annex VI.** Index of the NFIS 2022-23

**Annex VII.** Preparation of the NFIS 2022-23

On 4 August 2023 the Delegated Committee of Liga Nacional de Fútbol Profesional prepared the Non-financial Information Statement for financial year ended 30 June 2023, which are constituted by the preceding documents attached to this text.

## Signatories:

DocuSigned by:
Javier Tebas
6D758B87C879410...
President

DocuSigned by:
Miguel Angel Gil
09BE92CBCD2C46B...
First Vice-President

DocuSigned by:
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Second Vice-President (*)

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