

**NON-FINANCIAL  
INFORMATION  
STATEMENT  
LALIGA**

**23  
24**





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**01.**

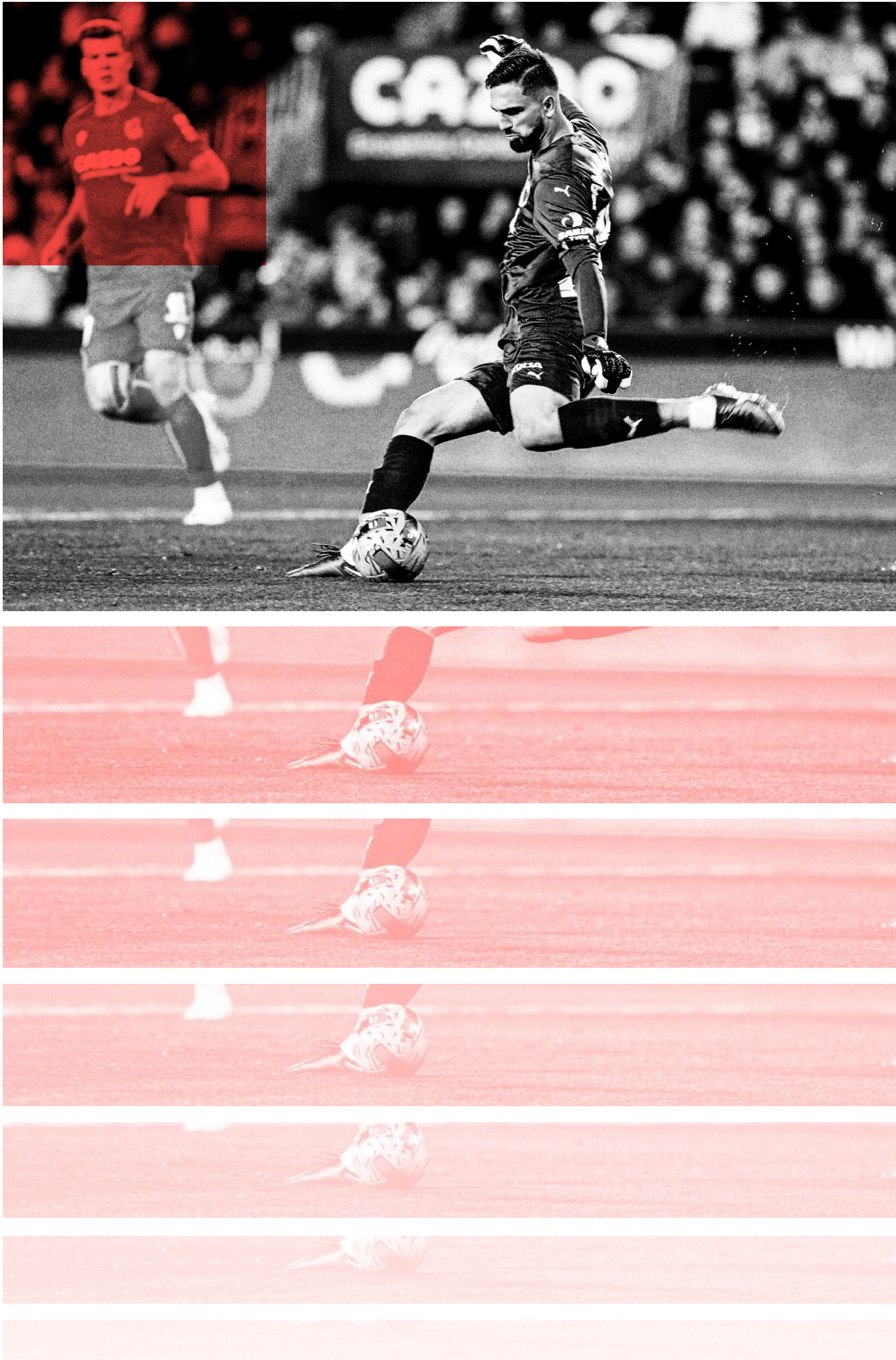
# LETTER FROM THE PRESIDENT

**Given the profound changes taking place in today's society, all organisations need to integrate sustainability into their management models; a process that requires adaptation to change in order to be able to provide value, without losing the accelerated speed of change and scrupulously maintaining ethical, transparent and responsible management of our business activity.**



Irrespective of the increasing regulation on sustainability and the immense mesh and jigsaw of regulations that are being published, four main vectors are driving this change and require diligent action. The first is to be found in a society that is increasingly aware of and consistent with the principles of sustainability, which require greater humanisation by business organisations. Conscious and reputable brands, capable of empathising with a society that embraces its concerns. The second stems from a greater demand for value-based business relationships. We seek not only to position the brand to reinforce its visibility and greater positioning in the minds of consumers, but also as a brand recognition that postulates values associated with the main social challenges. A third aspect is linked to the financial markets, where we can observe with greater intensity the making of leveraged investment and financing decisions in compliance with sustainability criteria. And finally, the need to have to prove the adoption of sustainable criteria in business strategies in the face of a growing demand from the public administration.

Managing social and environmental impacts with diligent governance are the basic principles underpinning an appropriate sustainability policy, and knowing how and in what way to embed it in the material affairs of the organisation have been the elements to inform on in sustainability reports to this day.



The new European regulations on sustainability place us in a new information scenario, where the economic-financial effect, derived from the risks and opportunities that environmental, social and governance issues may have on our business, will be the new focus of attention. By reporting not only impact materiality, but also dual materiality, we will be able to show the organisational capabilities that will reveal our management models, in the face of the different types of business risks and opportunities that may be offered to us.

The transition from impact management to impact prevention provides us with a field of action from which we know how to manage opportunities and manage risks with solvency, making these aspects the main focus of our stakeholders’ attention. The combination of financial and non-financial values (known as sustainability factors) is now being postulated as a new sum of appraising organisations.

For all these reasons, sensitive and coherent leadership is required to drive change. Business organisations have a responsibility to lead social transformation, creating economic value and managing resources efficiently and equitably. Driving responsible leadership has become a key element in the agenda of organisations, hence the need to communicate progress on sustainability through a meaningful narrative.

With this report, we intend to highlight the action models on social, environmental and governance issues that LALIGA has played in recent years.

**Mr Javier Tebas Medrano**  
President of LALIGA



02.

# LALIGA OVERVIEW

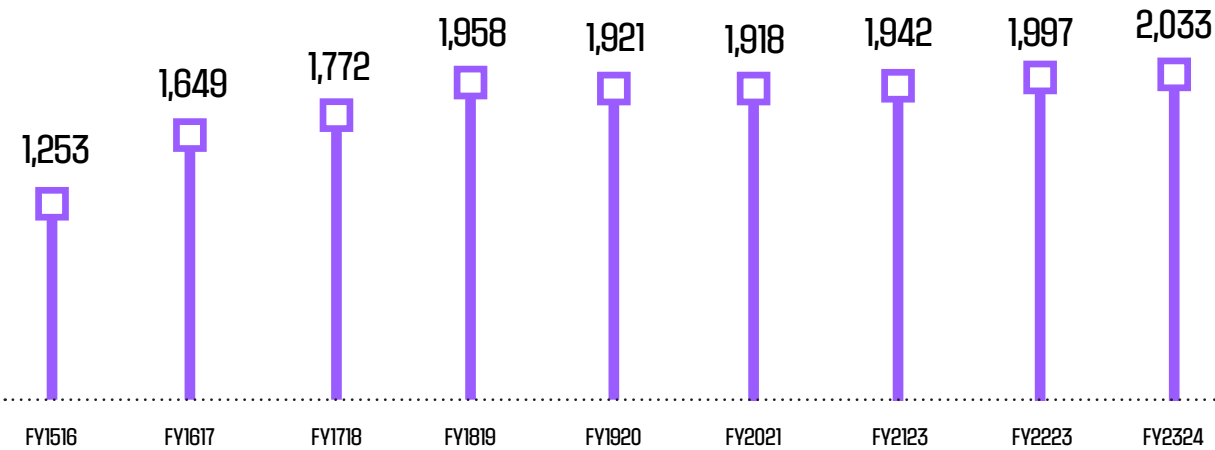




2.1 / LALIGA IN FIGURES

Net Turnover of LALIGA and the group of subsidiaries.

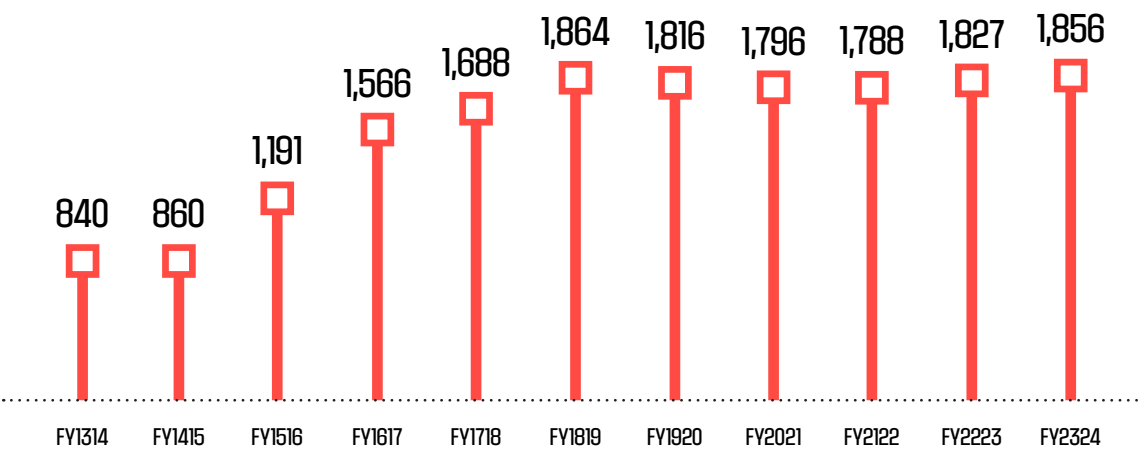
Net Turnover of LALIGA and the group of subsidiaries



LALIGA revenues | Evolution from FY1516 to FY2324 (€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



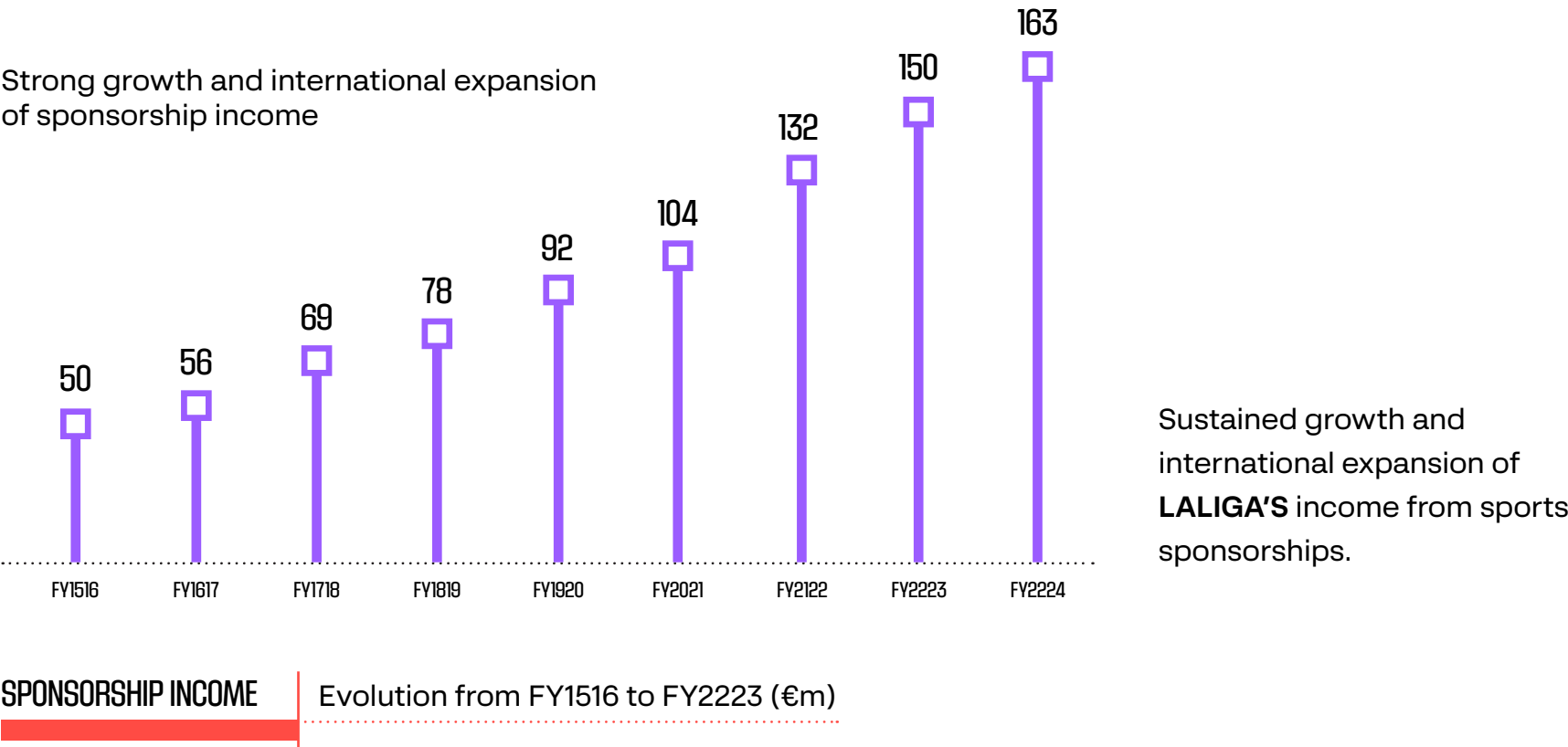
Television rights income | Evolution from FY1314 to FY2324 (€m)

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

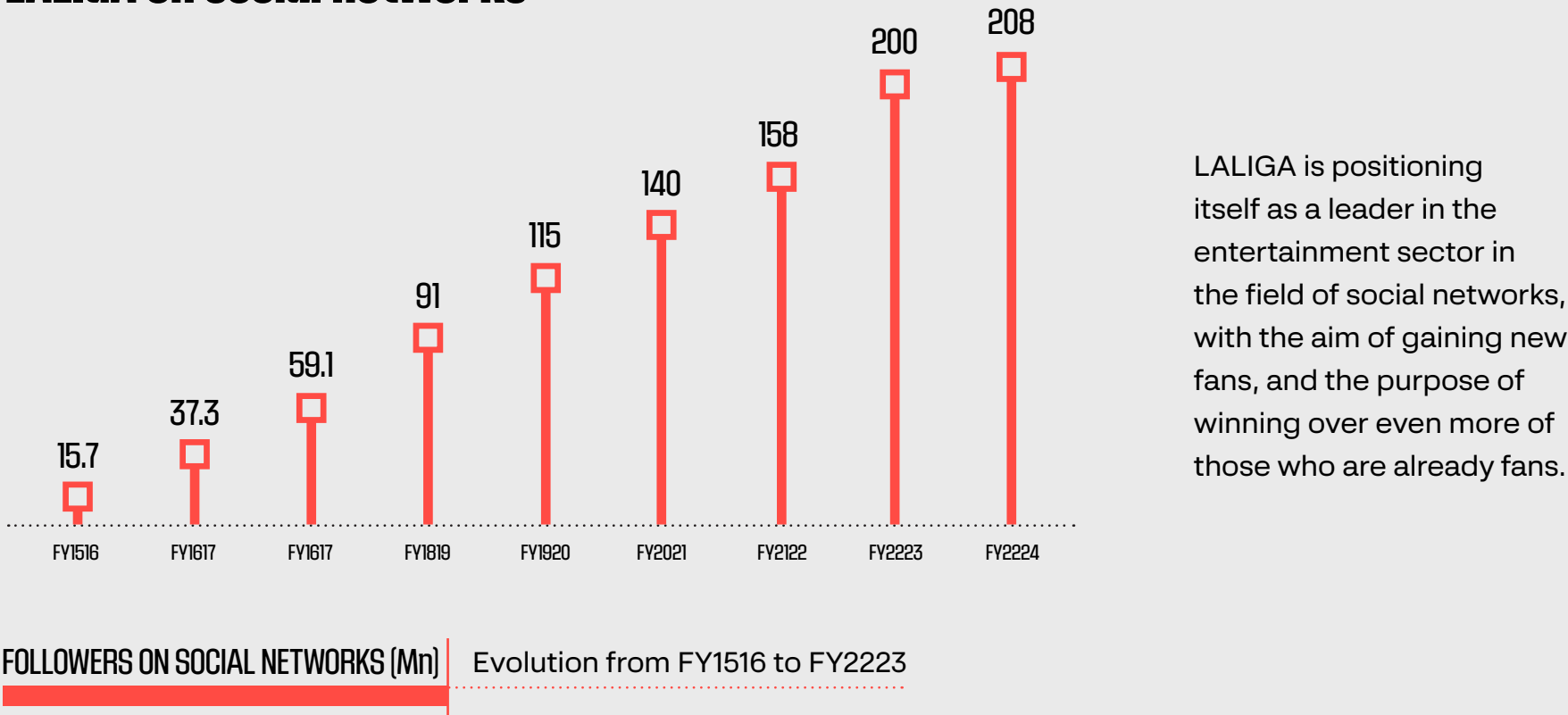


Sponsorship management

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.



LALIGA on social networks





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

Security, integrity and emergencies.

LALIGA's priorities include the fight against sporting corruption and the promotion of good practices in sport, along with the fight against violence, xenophobia and racism.

PREVENTION

MONITORING

REPORTS

INTEGRITY workshops

158 Workshops given 3,984 Players assistants

8,486 Matches monitored

OPEN Investigations

0 Non-professional football 13 Non-professional football

Fight against VIOLENCE

42 Self-protection plans 295 Consultancy sessions

Number of REPORTS

0 Professional football 7 Non-professional football

LALIGA VS RACISM  
LET'S LEAVE RACISM  
OUT OF THE GAME

WWW.LALIGAVSRACISMO.COM

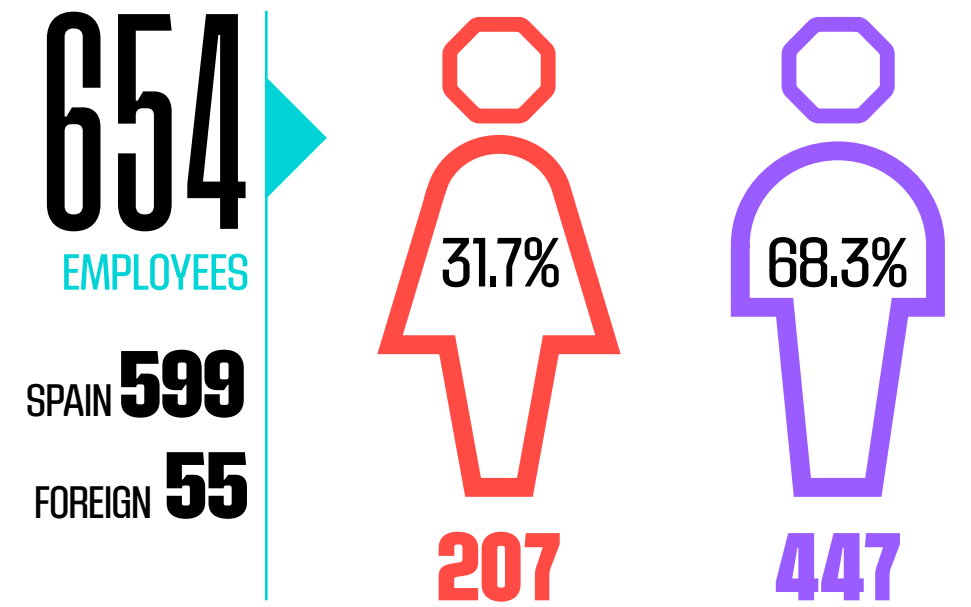
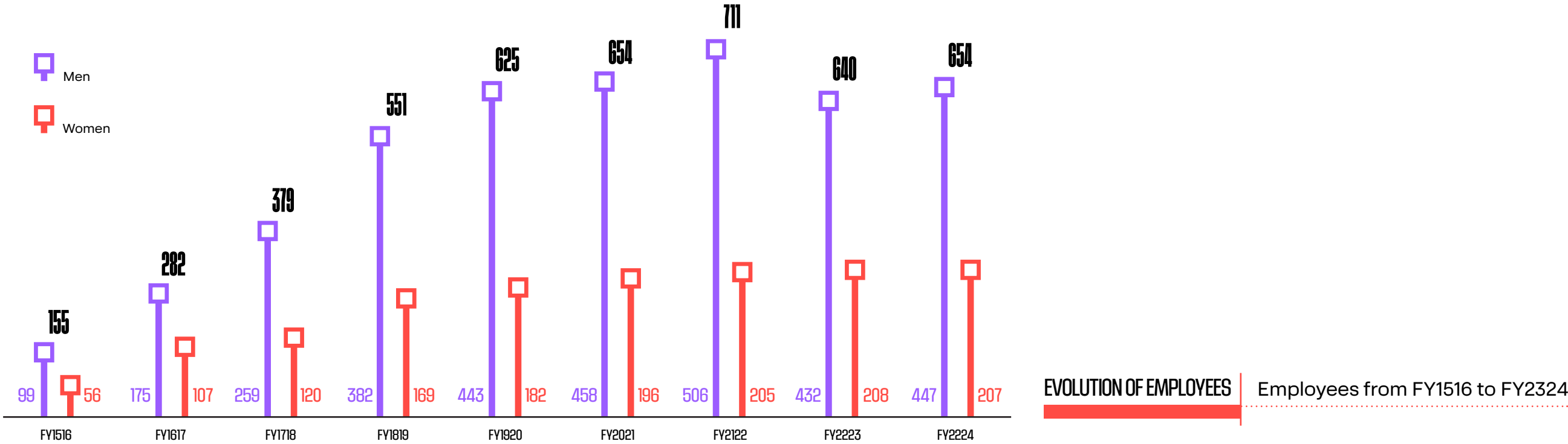
THE POWER OF OUR FOOTBALL

LALIGA vs. Racism:  
strengthening the fight against racism  
Absolute and unequivocal rejection of any displays of racism.  
A season marked by major milestones in the fight against racism.

Zero tolerance for racism 94 cases brought before the judiciary and the State Commission against violence.  
2023-24 Season



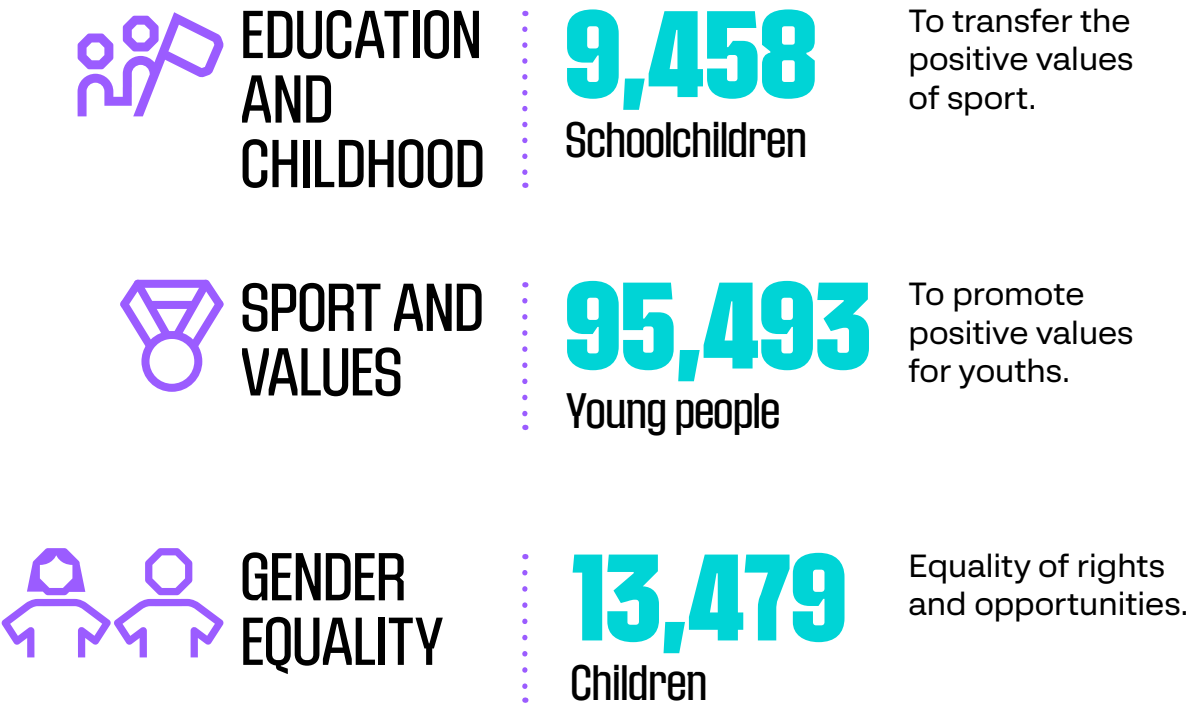
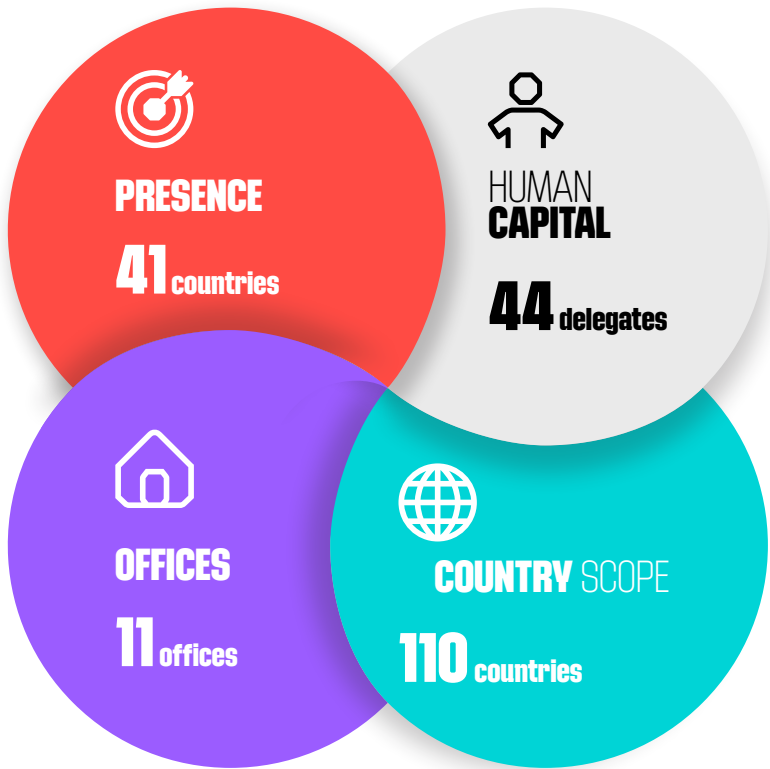
Human capital



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.

Fundación LALIGA

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





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<sup>1</sup> 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 broadcasting rights. LALIGA therefore retains sole control of commercialising the broadcasting 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



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



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

<sup>1</sup> Law 10/1990 of 15 October, Royal Decree 05/2015 of 30 April 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<sup>2</sup> 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.

Centralised

Broadcasting rights

- Collective marketing of the broadcasting 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.

Attendance at the stadiums is on the rise again, with figures reaching 15.9 million spectators at the end of the 2023-24 season, surpassing the 15.8 million attendees in the 2022-23 season.

Zero tolerance to violence

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

- A total of 86 visits to clubs – 45 for LALIGA EA SPORTS and 41 for LALIGA HYPERMOTION – with 101 attendees. During these visits, 42 self-protection plans were analysed and 42 preventive health plans were reviewed.
- 295 consultancy and support actions, among which 40 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.



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, 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 audiovisual developments in 2023-24 are based on three lines of action:

- a) Better access for cameras to spaces they have never been.
- b) Greater realisation with innovative angles and points of view.
- c) Spectacular graphics that are close to the styles of video games and especially those referring to augmented reality.



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.





## Centralised

### Negotiation with operators

- The sale of TV rights is done through “Request for Offers” or “tenders”. These are tenders for the broadcasting 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 broadcasting 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 163 million euros in sports sponsorships.



### New business models.

### Redefining the relationship with consumers

Taking advantage of new digital tools and new ways of interacting with fans in person allows us to enhance other revenue sources from which to promote LALIGA's business strategies.

- 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, projects initiated in previous periods include:

LALIGA TwentyNine's: the world's first LALIGA-themed restaurant, 'The Beat Challenge': the football platform and skills video game developed for launch on a mobile app using Augmented Reality technology, and the launch of the official online shop by Fanatics, are joined this season by the agreement reached with Aramark to transform the gastronomic experience in the stadiums.





03.

# LALIGA'S VISION



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

The formulation of our purpose is built on the values of LALIGA (transparency, partnership, authenticity, integrity, self-improvement, responsibility and evolution).

We want 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 long-term competitive capacity.

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.

Our company and our brand have undergone a strategic transformation that has positioned us at the top of the consumer's mind as a leading entertainment brand for fans. We are the only company in the sector to appear in the top-30 of the BrandZ report<sup>3</sup> carried out by Kantar, increasing our value by 15% to 1,518 million euros.

<sup>3</sup> [https://insightsspain.kantar.com/informe\\_Kantar\\_BrandZ\\_2024](https://insightsspain.kantar.com/informe_Kantar_BrandZ_2024)





04.

# FUTURE STRATEGY



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:

2013



ECONOMIC CONTROL

FINANCIAL ROBUSTNESS

2015



CENTRALISED SALE OF TV RIGHTS

OPERATIONAL EXCELLENCE

2016



LIGA GLOBAL NETWORK

GLOBALISATION

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 broadcasting 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 – December 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:



Third stage (July 2021 to the present day):

- The digitalisation process that the organisation had been tackling since 2013 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.

With Globant's acquisition of a 51% stake in the company, LALIGA TECH evolved into Sportian, combining Globant's extensive track record in technology-driven business and industry transformation with LALIGA's expertise.

- 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.



4.1 /

# LALIGA'S RISK MANAGEMENT<sup>4</sup>

As part of the implementation of the comprehensive corporate risk framework,<sup>5</sup> 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	<p>The managers and heads of the corresponding entities of the Organisation assess the risk catalogue based on:</p> <ol style="list-style-type: none"><li>1. Probability of occurrence, considering the entity's current control environment.</li><li>2. Direct or indirect impact (economic, reputational and operational) to achieve the objectives defined by the Organisation each season.</li></ol>
Generation of Risk Maps	<p>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.</p>
Report to the Governance, Representation and Administration Bodies	<p>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.</p>
Monitoring of critical risks	<p>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.</p>

<sup>4</sup> 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.

<sup>5</sup> 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<sup>6</sup>

1. Piracy with regard to TV rights (In residential and HORECA)

Development Broadcasting of matches by illegal media that allow users to access the viewings without paying the costs. The massive use of these media can result in economic losses and reduced bargaining power.

2. 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.

3. 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.

4. Decline in the growth of revenues from broadcasting rights:

After a cycle of exponential growth in the value of broadcasting rights, mainly at a national level, the maximum maturity level of the product may have been reached, making it difficult to maintain the same levels of growth or even to maintain the same level of revenues from this source in the future.

5. Polarisation between Clubs/SADs with a chance to win the competition and/or to qualify for UEFA competitions due to economic imbalances between them:

Evolution of top-level professional football towards a polarisation between Clubs that have a chance of winning the competition and/or qualifying for UEFA competitions, due to large differences or economic imbalances between affiliated Clubs/SADs.

6 Relevant findings from the risk map update carried out at the end of the 2023-24 season.





05.

# SOLVENCY AND GROWTH



5.1 / LALIGA'S ECONOMIC PROFILE

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.

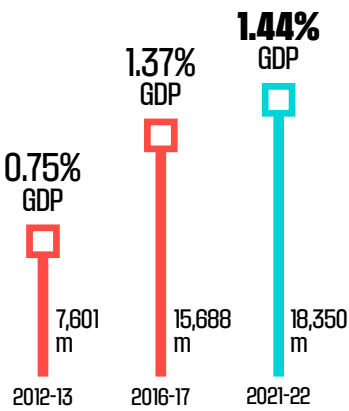
The involvement of LALIGA clubs in national and international championships is a high-impact economic activity that moves billions of euros annually and contributes significantly to the country's gross domestic product, acting as a driving force for the economy through an increase in the demand for intermediate 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.<sup>8</sup>

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.

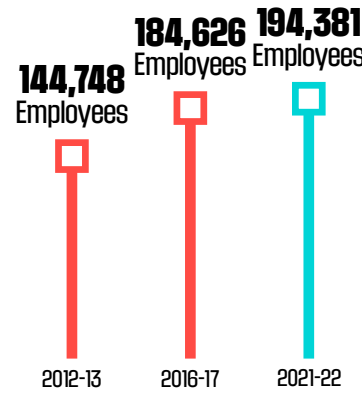
In terms of tax collection, professional football added €8.39 billion to the public purse in the 2021-22 season, including Value Added Tax (€3.082 billion), Corporation Tax (€1.79 billion), Social Security (€1.52 billion), Personal Income Tax (€1.747 billion) and Excise Duties (€251 million).

Economic Impact  
€18,350m



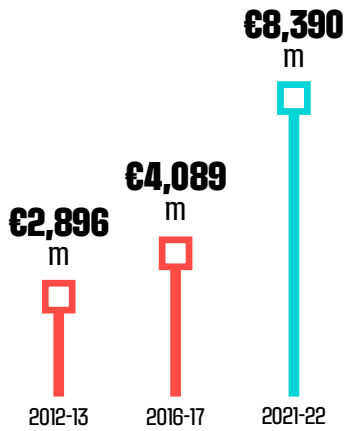
DIRECT impact	8,316
INDIRECT impact	7,057
INDUCED impact	2,977

Generation of Employment  
194,381 Employees



DIRECT jobs	66,541
INDIRECT jobs	65,481
INDUCED jobs	62,360

Tax Collection  
€8,390m



VAT	3,082
CT	1,790
SS	1,520
IRPF	1,747
IIEE	251

LALIGA has positioned itself as the tournament with the greatest potential for revaluation among premium sports properties<sup>7</sup>

7 [https://forbes.es/\\_newspack\\_sports/148609/laliga-el-valor-del-deporte/](https://forbes.es/_newspack_sports/148609/laliga-el-valor-del-deporte/) published 2 April 2022  
8 Socio-economic impact of professional football in Spain. KPMG 20 July 2023



Marketing broadcasting rights

The key to LALIGA's current financial growth revolves around the marketing of broadcasting 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.

Domestic tender

From the 2022-23 season, LALIGA is in the third domestic rights cycle that began with the centralised sale of rights in 2015. The broadcasting rights marketed in the latest tender cover the 2022-23 to 2026-27 seasons and can be extended to three, four or five seasons, all in different packages.

This cycle, in addition to contributing to the increase in the value of the rights, has a format that seeks to give fans greater access to our competitions.

LALIGA is currently marketing LALIGA EA SPORT exclusively in Spain, of which Telefónica (“Movistar Plus+”) has been awarded packages 1 and 3, and DAZN package 2. In addition, GOL holds the free-to-air match on a non-exclusive basis with the successful bidders of packages 1, 2 and 3.

Regarding LALIGA HYPERMOTION, it is marketed on a non-exclusive basis to more than 20 television operators, maximising the exposure and notoriety of the competition among national fans and giving greater visibility to the Clubs participating in it.

As far as HORECA is concerned, it is marketed on a non-exclusive basis, in a commercial package called LALIGA BARES, which includes the two LALIGA competitions, the UEFA competitions, as well as other relevant sports content through the DAZN BAR channel.

Finally, with regard to the highlights, they are marketed exclusively to free-to-air broadcasters, with Mediapro being the successful bidder. Digital media highlights are marketed directly by LALIGA on a non-exclusive basis.



2023/2024 SEASON  
NATIONAL BROADCASTING RIGHTS

WHERE TO WATCH THE MATCHES?

RESIDENTIAL (IN HOMES)

LALIGA EA SPORT

M+ | ZW

5 MATCHES  
+3 COMPLETE MATCHDAYS

M+ orange

GOL PLAY

1 MATCH SIMULCAST  
OPEN

DAZN

5 MATCHES

M+ orange DAZN

M+

1 MATCH SIMULCAST

LALIGA EA HYPERMOTION

ALL MATCHES  
NON-EXCLUSIVE

M+ DAZN orange prime video channels vodafone R MÁSMÓVIL guuk euskaltel Yoigo telco telecable netllar oceans hits populoos tivify embou finetwork 7PLAY adamo

M+

1 MATCH SIMULCAST

M+

I #Vamos por M+

1 MATCH SIMULCAST

M+

IN BARS OR PUBLIC ESTABLISHMENTS (HORECA):

LALIGA EA + LALIGA EA HYPERMOTION

LALIGA TV BAR

ALL NON-EXCLUSIVE MATCHES

M+ orange vodafone bar tv agiletv AVATEL +Bar Sport

WHERE TO WATCH THE HIGHLIGHTS?

ON FREE-TO-AIR TELEVISION (BETWEEN 5 AND 12 MINUTES)

MEDIAPRO

rtve GOL CanalSur Cuatro E B cmr MEDIASPORT España. torta 3 eitb TeleMadrid A Punt

ONLINE (90 SECONDS)

LALIGA

NON-EXCLUSIVE

MARCA vocento as SPORT rtve CTVG DAZN MUNDOSPORTIVO relevo MUNDOSPORTIVO eitb 3



International tender

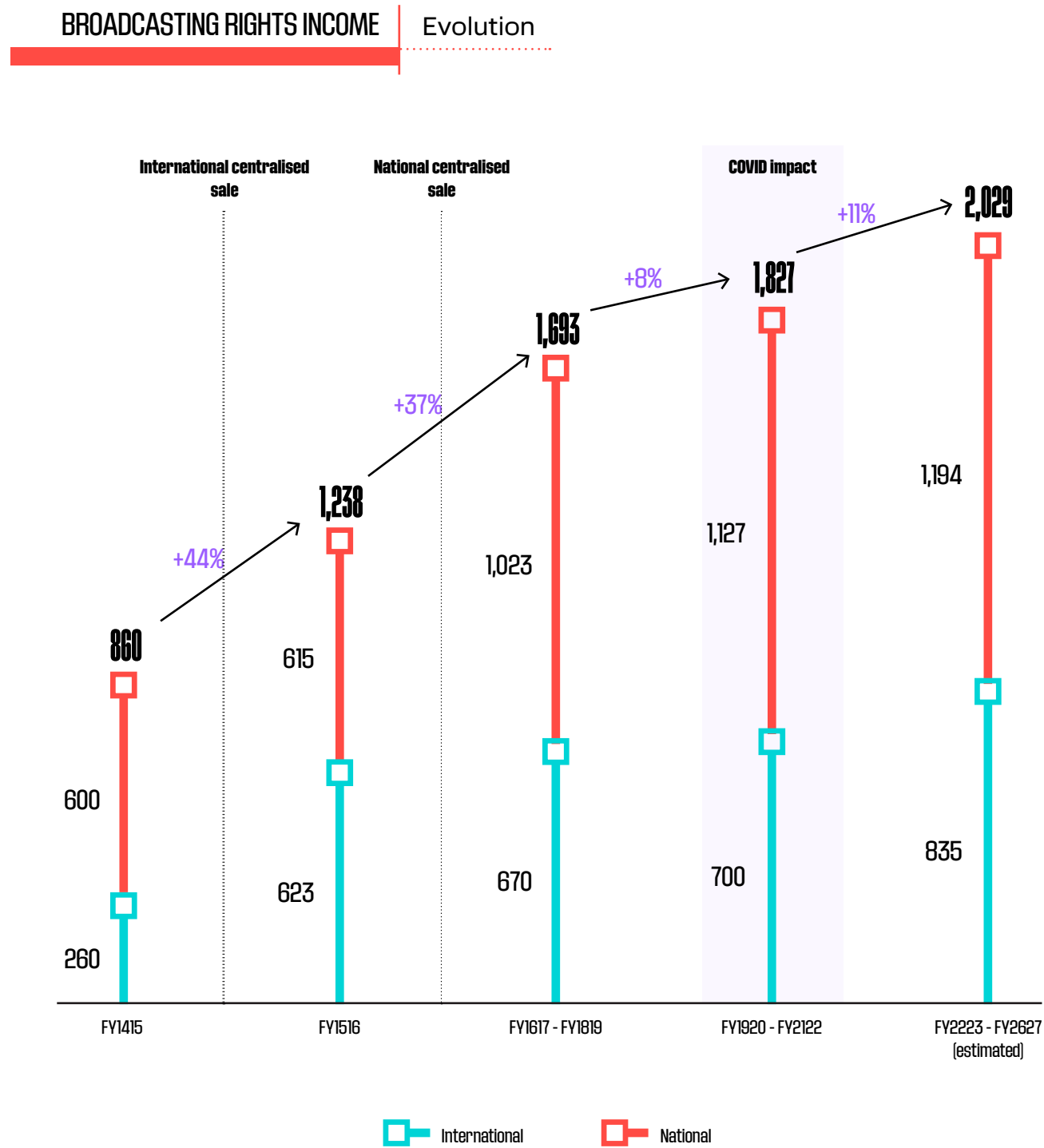
Another challenge is to be a highly competitive entertainment organisation outside our own borders. On this path, new agreements have been created, among which the following stand out:

- A co-exclusive agreement was reached in Japan with DAZN (already a broadcaster) and with a new operator for LALIGA, U-NEXT. The presence on these two platforms allows us to continue consolidating LALIGA in the local market and to reach out to young audiences for the next five seasons.
- Also in the Asian territory, an agreement was signed for five seasons with SCTV in Vietnam, which already broadcast the competition through a sub-license agreement, and will now do so as exclusive Broadcasters, deepening our relationship and establishing ourselves in Vietnam.
- In South Korea, from Season 2023-24 until 2027-28, the LALIGA Broadcaster there will be Coupang Play. One of the largest e-commerce companies in South Korea with great entertainment and sports content on its platforms.
- Also in Asia, from this season until 2025-26, we confirmed PPCW as the Broadcaster in Hong Kong, which in addition to the reach that their pay channels, NowTV, may have, the contract includes the possibility of broadcasting matches and free-to-air content on ViuTV, increasing LALIGA's exposure in that market.

- Another international contract was signed with the Handymain Limited agency for the CIS territory (Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan). In all territories, LALIGA is available through local sub-licences such as Setanta, Real TV and TVNET (Azerbaijan), Silknet (Georgia), Fast Media (Armenia), Varjish TV (Tajikistan) and NTCR (Uzbekistan). This allows LALIGA to achieve wide coverage in this vast territory.
- In the vicinity of that region, the agreement with MEGOGO in Ukraine, our Broadcaster since the 2018-19 Season, was renewed.
- In Europe, an agreement was reached with the Livey platform in Iceland, after some years without coverage in this country, thereby extending LALIGA's coverage practically all over the world.



Sale of broadcasting rights<sup>9</sup>



<sup>9</sup> 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 strengthen relations with all the competition's international operators, we have one of the most successful promotional and after-sales service tools among all broadcasters, "LALIGA Experience". A project that aims to support operators by boosting the promotion of their broadcasts and their connection with their local audience through campaigns that reinforce the presence and visibility of LALIGA clubs.

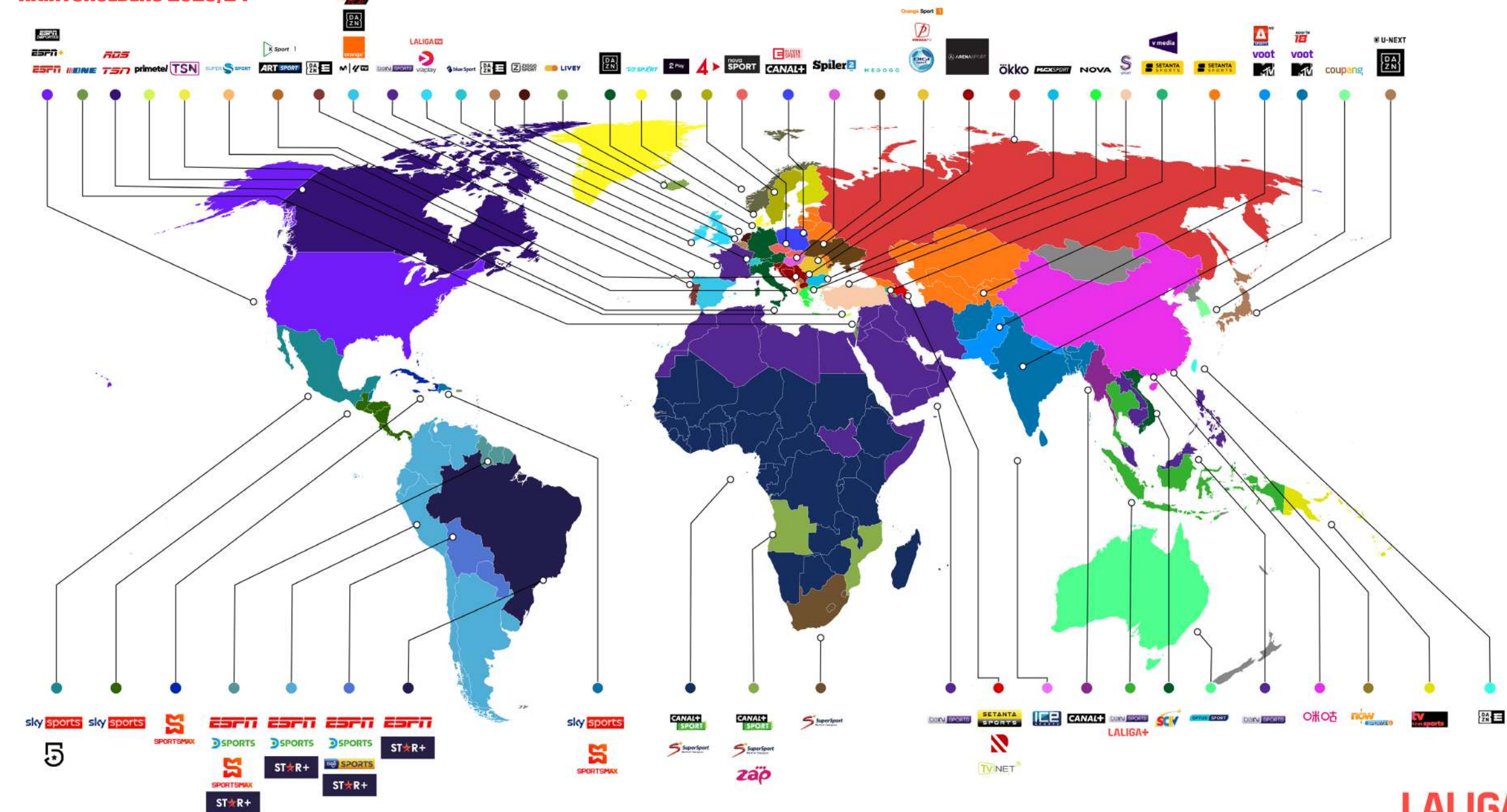
This is a unique football experience in Spain that we offer to the competition's international operators, allowing them to attract and retain subscribers thanks to exclusive prizes and content about players, clubs and LALIGA.

This season was the eighth edition of this pioneering project that continues to set LALIGA apart from other sporting competitions. All of this has been made possible by 43 international channels that have been able to broadcast ad-hoc content in more than 150 countries. A total of 16 experiences around 15 EA Sports LALIGA clubs were carried out in the 2023-24 season with record engagement on social media and presence on TV.

In parallel, LALIGA offers broadcasters with rights competitions such as “LALIGA EPICS” which are renewed every season to help them promote the competition’s matches and reward their subscribers with LALIGA and club merchandising. In this edition, 54 operators participated in LALIGA EPICS through 370 draws on different days that brought together 270,000 subscribers. A success story of competitions that bring notoriety and presence to LALIGA all over the world.

In the same way, LALIGA extends its support to rightsholders, involving them in campaigns such as unboxing (to promote the start of the competition), ELCLASSIC, “vs Racism” initiatives, additional lottery draws, recordings or visits to Spain, etc.

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-easports> where someone can find out where to watch LALIGA each season.





Improving the product and viewer experience. Audiovisual news

In a season that has represented a turning point for LALIGA as a result of the company’s change of identity and the association with the competition’s new title sponsor, LALIGA’s audiovisual content has also flown the flag of revolution. A revolution that has had its greatest exponent in the television broadcasts of the competition and in the image of the programmes.

LALIGA has positioned itself in recent years as a leader in innovation and audiovisual technology. And as has been the case in recent seasons, national and international operators have witnessed the improvements in audiovisual production that LALIGA has incorporated, increasing the value of the product.

LALIGA Programmes

This season’s outstanding new features can also be found in the LALIGA programmes for the competition’s broadcasters, which have been completely revamped in terms of their image. In addition, two new programmes have been launched:

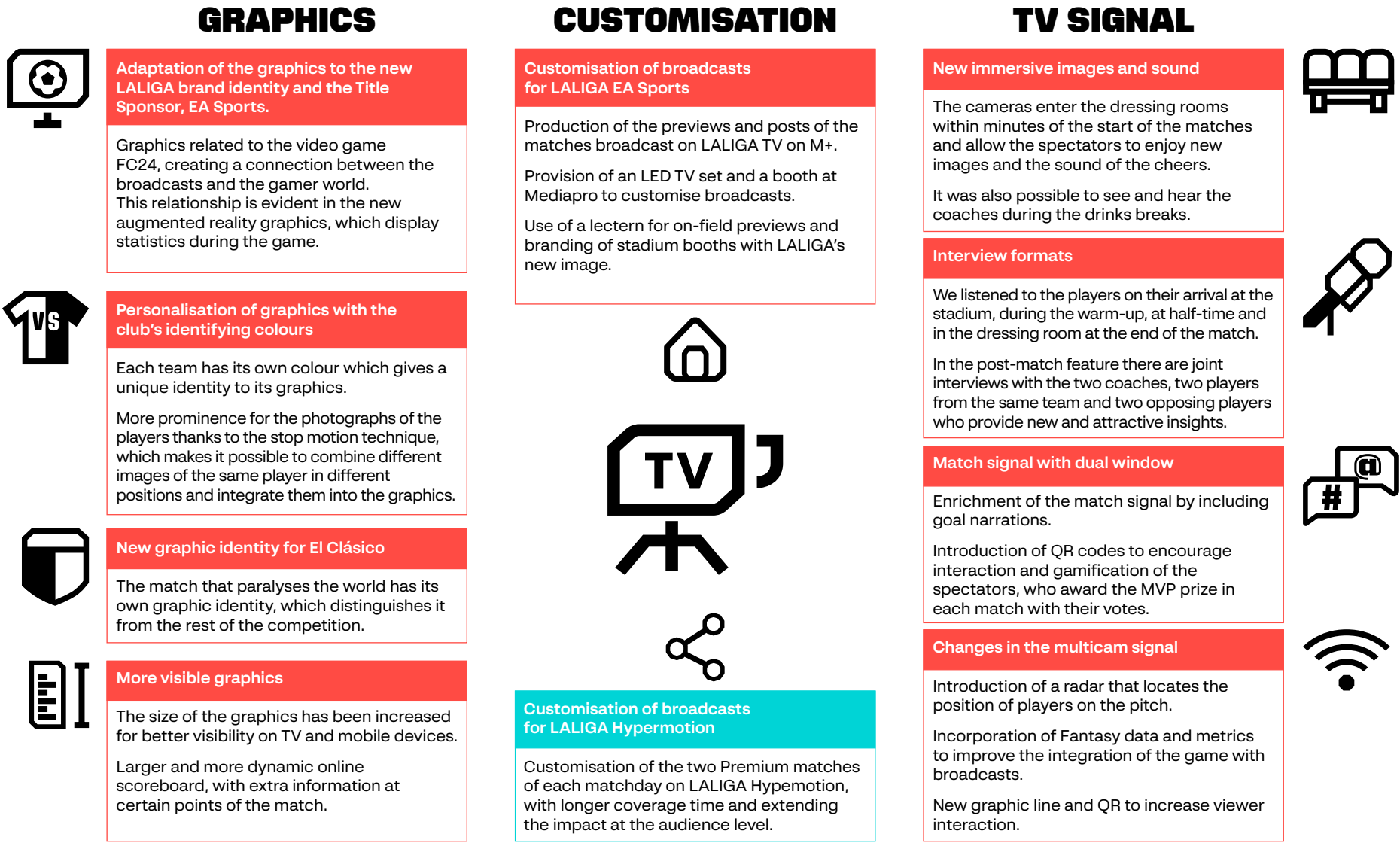
- LALIGA Best 11
- Team Of The Season (TOTS).

Once again this season we have coordinated the organisation of the Media Days with the LALIGA EA Sports clubs. Highly appreciated by broadcasters, it allows them to conduct exclusive interviews with the players of all EA Sports LALIGA teams just before that day’s matches.

The main feature we have introduced is online interviews by operators who do not have the possibility to travel to the clubs’ facilities.

This year we held 47 remote Media Days in order to increase the presence of international media and give more visibility to the Clubs and the competition. This was successful, as we surpassed the figures for the 2022-23 season in terms of the number of participating broadcasters (23 vs 19) and the total number of player interviews conducted (430 vs 261).

Media Days help us internationalise the competition and generate value among broadcasters globally.





Economic value generated during the 2023-24 season

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

Economic value generated during the 2023-24 season<sup>10</sup>

Value Generated	Thousands of euros		
	2023-2024	2022-2023	2021-2022
Sponsorship, licences and others	162,619.88	150,218.00	131,679.35
Marketing Audiovisual Rights	1,855,942.40	1,827,137.00	1,788,321.75
Provision of maintenance services for sports venues	13,007.40	16,396.00	14,746.75
Provision of digital and technological services and other	1,459.68	3,304.00	7,052.78
Net Turnover	2,033,029.36	1,997,055.00	1,941,800.63
Football pools	3,593.44	3,239.00	2,373.87
Income from public entities	3,593.44	3,239.00	2,373.87
Sundry income and other	29,125.50	34,909.00	32,554.13
Financial income	41,548.34	88,104.00	9,428.08
Other income	7,555.00	5,699.00	2,645.69
Total Economic Value Generated	2,114,852	2,129,006	1,988,802

Economic value distributed during the 2023-24 season

Distributed value	Thousands of euros		
	2023-2024	2022-2023	2021-2022
Sponsorships, licences and others commercial management expenses	78,318.26	78,477.00	78,552.37
Marketing Audiovisual Rights expenses	1,636,225.85	1,663,042.00	1,656,447.08
Provision of maintenance services for sports venues expenses	9,893.00	11,553.00	12,461.84
External services expenses	58,800.00	65,034.00	52,646.67
Other current management expenses	156,633.00	112,306.00	39,480.97
Total Operational Costs	1,939,870.11	1,930,412.00	1,839,588.92
Total Wages and Salaries	39,509.00	39,864.00	38,430.99
Total Payments to Public Administrations	24,724.00	25,121.00	10,191.62
Equity-accounted shareholding	1,198.00	954.00	56.52
Total Investment in the Community	96,301.00	99,991.00	99,072.00
Total Financial and exchange	19,342.00	20,570.00	7,525.69
Total Economic Value Distributed	2,120,944	2,116,912	1,994,866
ECONOMIC VALUE RETAINED	(6,092)	12,094	(6,063)

10 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.



5.2

LALIGA AND THE OVERSIGHT OF 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’ broadcasting rights from the 2016/2017 season. This decree includes the criteria for the equitable distribution of the resulting income.
Keys to the oversight	<ul style="list-style-type: none"><li>• Exclusive organisational competence for LALIGA.</li><li>• Increased flexibility in decision making.</li></ul>	<ul style="list-style-type: none"><li>• To promote greater discipline and rationality in club finances.</li><li>• To encourage clubs to operate based on their own income generating capabilities.</li><li>• To promote responsible spending for the long-term benefit of football.</li><li>• To protect the viability and sustainability of the competitions and the Clubs/SADs.</li></ul>	<ul style="list-style-type: none"><li>• Improved negotiation capacity with operators.</li><li>• Increased income generation for Spanish football in general.</li></ul>

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.

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 broadcasting rights for the 2022-23 season (1)<sup>11</sup>

Distribution of broadcasting 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 broadcasting rights of Liga Nacional de Fútbol Profesional published 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 2/2018.

The following tables break down the amounts distributed to each participating entity in the different categories, as well as the amounts contributed in compliance with the obligations set out in Article 6.1. of the same Legal Body at the close of Season 2022/2023, without prejudice to any possible update that, where appropriate, may have to be made by the Broadcasting Rights Management Oversight Body:



AMOUNTS RESULTING FROM THE DISTRIBUTION WITHOUT ADJUSTMENTS DUE TO THE PLAN IMPULSO - CVC ASSEMBLY AGREEMENT\*

	Revenues	Obligations
ATHLETIC CLUB	64.31	-5.47
FUTBOL CLUB BARCELONA	155.10	-13.18
R.C.D. ESPANYOL DE BARCELONA, S.A.D.	51.24	-4.36
REAL MADRID CLUB DE FUTBOL	155.79	-13.24
CLUB ATLETICO DE MADRID, S.A.D.	120.43	-10.24
SEVILLA FUTBOL CLUB, S.A.D.	83.31	-7.08
REAL BETIS BALOMPIE, S.A.D.	70.93	-6.03
REAL SOCIEDAD DE FUTBOL, S.A.D.	65.91	-5.60
CADIZ CLUB DE FUTBOL, S.A.D.	45.64	-3.88
REAL CLUB DEPORTIVO MALLORCA, S.A.D.	45.04	-3.83
VALENCIA CLUB DE FUTBOL, S.A.D.	67.65	-5.75
CLUB ATLETICO OSASUNA	49.65	-4.22
ELCHE CLUB DE FUTBOL, S.A.D.	45.30	-3.85
VILLARREAL CLUB DE FUTBOL, S.A.D.	63.35	-5.38
REAL CLUB CELTA DE VIGO, S.A.D.	51.17	-4.35
RAYO VALLECANO DE MADRID, S.A.D.	45.97	-3.91
REAL VALLADOLID CLUB DE FUTBOL, S.A.D.	46.49	-3.95
GIRONA FUTBOL CLUB, S.A.D.	46.85	-3.98
GETAFE CLUB DE FUTBOL, S.A.D.	53.38	-4.54
UNION DEPORTIVA ALMERIA, S.A.D.	45.09	-3.83
TOTAL:	1,372.59	-116.67
TOTAL LALIGA EA SPORTS+ LALIGA HYPERMOTION:	1,525.10	-129.63

SEASON 2022-23

AMOUNTS RESULTING FROM THE DISTRIBUTION AFTER ADJUSTMENTS DUE TO THE PLAN IMPULSO - CVC ASSEMBLY AGREEMENT\*\*

	Revenues	Obligations
ATHLETIC CLUB	66.56	-5.66
FUTBOL CLUB BARCELONA	160.53	-13.65
R.C.D. ESPANYOL DE BARCELONA, S.A.D.	50.64	-4.42
REAL MADRID CLUB DE FUTBOL	161.24	-13.71
CLUB ATLETICO DE MADRID, S.A.D.	110.03	-10.40
SEVILLA FUTBOL CLUB, S.A.D.	82.34	-7.19
REAL BETIS BALOMPIE, S.A.D.	70.10	-6.12
REAL SOCIEDAD DE FUTBOL, S.A.D.	65.14	-5.69
CADIZ CLUB DE FUTBOL, S.A.D.	45.11	-3.94
REAL CLUB DEPORTIVO MALLORCA, S.A.D.	44.51	-3.89
VALENCIA CLUB DE FUTBOL, S.A.D.	66.86	-5.84
CLUB ATLETICO OSASUNA	49.07	-4.29
ELCHE CLUB DE FUTBOL, S.A.D.	44.77	-3.91
VILLARREAL CLUB DE FUTBOL, S.A.D.	62.61	-5.47
REAL CLUB CELTA DE VIGO, S.A.D.	50.58	-4.42
RAYO VALLECANO DE MADRID, S.A.D.	45.44	-3.97
REAL VALLADOLID CLUB DE FUTBOL, S.A.D.	45.95	-3.01
GIRONA FUTBOL CLUB, S.A.D.	46.30	-3.04
GETAFE CLUB DE FUTBOL, S.A.D.	52.75	-4.61
UNION DEPORTIVA ALMERIA, S.A.D.	44.56	-3.89
TOTAL:	1,374.10	-119.12
TOTAL LALIGA EA SPORTS+ LALIGA HYPERMOTION:	1,525.10	-132.30*

Data in millions of euros.  
\*Result of settling the broadcasting rights in accordance with the criteria of the Royal Decree.  
\*\*Result of applying the payments and deductions provided for in the agreement of the LALIGA general assembly of 10 December 2021 to the previous column. Plan Impulso.

11 <https://www.laliga.com/en-ES/transparency/economic-management/tv-rights>



Distribution of broadcasting rights for the 2022-23 season (2)



AMOUNTS RESULTING FROM THE DISTRIBUTION WITHOUT ADJUSTMENTS DUE TO THE PLAN IMPULSO - CVC ASSEMBLY AGREEMENT\*

	Revenues	Obligations
REAL SPORTING DE GIJON, S.A.D.	7.07	-0.60
LEVANTE UNION DEPORTIVA, S.A.D.	9.22	-0.78
REAL RACING CLUB DE SANTANDER, S.A.D.	5.78	0.49
DEPORTIVO ALAVES, S.A.D.	9.17	-0.78
SOCIEDAD DEPORTIVA PONFERRADINA, S.A.D.	6.47	-0.55
CLUB DEPORTIVO TENERIFE, S.A.D.	7.47	-0.64
REAL OVIEDO, S.A.D.	7.53	-0.64
CLUB DEPORTIVO MIRANDES, S.A.D.	5.88	-0.50
CLUB DEPORTIVO LEGANES, S.A.D.	6.21	-0.53
GRANADA CLUB DE FUTBOL, S.A.D.	9.76	-0.83
REAL ZARAGOZA, S.A.D.	7.82	-0.66
SOCIEDAD DEPORTIVA EIBAR, S.A.D.	8.03	-0.68
ALBACETE BALOMPIE, S.A.D.	5.64	-0.48
FUTBOL CLUB ANDORRA, S.A.D.	5.47	-0.46
UNION DEPORTIVA LAS PALMAS, S.A.D.	8.78	-0.75
CLUB DEPORTIVO LUGO, S.A.D.	5.73	-0.49
SOCIEDAD DEPORTIVA HUESCA, S.A.D.	6.17	-0.52
BURGOS CLUB DE FUTBOL	6.25	-0.53
MALAGA CLUB DE FUTBOL, S.A.D.	6.65	-0.57
FUTBOL CLUB CAATAGENA, S.A.D.	6.28	-0.53
VILLARREAL CLUB DE FUTBOL 8, S.A.D.	5.41	-0.46
UNION DEPORTIVA IBIZA	5.73	-0.49
TOTAL:	152.51	-12.96
TOTAL LALIGA EA SPORTS + LALIGA HYPERMOTION:	1,525.10	-129.63

SEASON 2022-23

AMOUNTS RESULTING FROM THE DISTRIBUTION AFTER ADJUSTMENTS DUE TO THE PLAN IMPULSO - CVC ASSEMBLY AGREEMENT\*\*

	Income	Compensation for Relegation	Income plus compensation	Obligations
REAL SPORTING DE GIJON, S.A.D.	6.99		6.99	-0.61
LEVANTE UNION DEPORTIVA, S.A.D.	9.12	18.99*	28.11	-0.80
REAL RACING CLUB DE SANTANDER, S.A.D.	5.72		5.72	0.50
DEPORTIVO ALAVES, S.A.D.	9.06	19.31*	28.37	-0.79
SOCIEDAD DEPORTIVA PONFERRADINA, S.A.D.	6.39		6.39	-0.56
CLUB DEPORTIVO TENERIFE, S.A.D.	7.38		7.38	-0.65
REAL OVIEDO, S.A.D.	7.44		7.44	-0.65
CLUB DEPORTIVO MIRANDES, S.A.D.	5.81		5.81	-0.51
CLUB DEPORTIVO LEGANES, S.A.D.	6.14		6.14	-0.54
GRANADA CLUB DE FUTBOL, S.A.D.	9.64	14.24*	23.88	-0.84
REAL ZARAGOZA, S.A.D.	7.72		7.72	-0.67
SOCIEDAD DEPORTIVA EIBAR, S.A.D.	7.94		7.94	-0.69
ALBACETE BALOMPIE, S.A.D.	5.57		5.57	-0.49
FUTBOL CLUB ANDORRA, S.A.D.	5.40		5.40	-0.47
UNION DEPORTIVA LAS PALMAS, S.A.D.	8.68		8.68	-0.76
CLUB DEPORTIVO LUGO, S.A.D.	5.66		5.66	-0.49
SOCIEDAD DEPORTIVA HUESCA, S.A.D.	6.10		6.10	-0.53
BURGOS CLUB DE FUTBOL	6.18		6.18	-0.54
MALAGA CLUB DE FUTBOL, S.A.D.	6.57		6.57	-0.57
FUTBOL CLUB CAATAGENA, S.A.D.	6.20		6.20	-0.54
VILLARREAL CLUB DE FUTBOL 8, S.A.D.	5.35		5.35	-0.47
UNION DEPORTIVA IBIZA	5.93		5.93	-0.50
TOTAL:	203.54	52.54	203.54	-13.18
TOTAL LALIGA EA SPORTS + LALIGA HYPERMOTION:	1,577.64	52.54	1,577.64	-132.30*

In April 2023, a new audiovisual incentive system was approved that will allow EA SPORTS LALIGA clubs to increase their revenues based on their collaboration in the improvement of audiovisual content. Half of the two thirds of the 25% of the distribution corresponding to the so-called social implantation other than season ticket and box office receipts will be distributed on the basis of audiences, as it has been done until now (reducing its impact to half of these two thirds). The other half of these two thirds will be distributed according to the degree of collaboration in the new voluntary actions proposed in response to broadcasters’ requests, in order to encourage the improvement of the audiovisual product and the generation of more resources.

This new system only affects the distribution criterion of 25% of social implantation. The remaining 75% of the revenues will continue to be distributed, as before, in accordance with the RDL and the General Regulations of LALIGA.

Data in millions of euros.  
\*Result of settling the broadcasting rights in accordance with the criteria of the Royal Decree.  
\*\*Result of applying the payments and deductions provided for in the agreement of the LALIGA general assembly of 10 December 2021 to the previous column. Plan Impulso.



5.3

ADVERTISING AND SPONSORSHIP

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 2023-24 season meant income of 163 million euros.

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

LALIGA

Our Partners

We understand the needs and marketing objectives of our partners to develop a strategy for the territories and the brand.

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.

TITLE

GLOBAL

GLOBAL LICENSE

REGIONAL

NATIONAL PARTNERS



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 1,958 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.

As a result of this work, several unique projects have been set up:

**Asia:** In South Korea, we have an ongoing and strategic partnership with their local league, the K League, at both management and sporting levels.

**China:** Not only have we successfully returned to normality in China after the Covid pandemic, but relatively recently we successfully hosted the 'Legends Tour' and the second edition of the 'LALIGA Hope Cup' in Kuming.

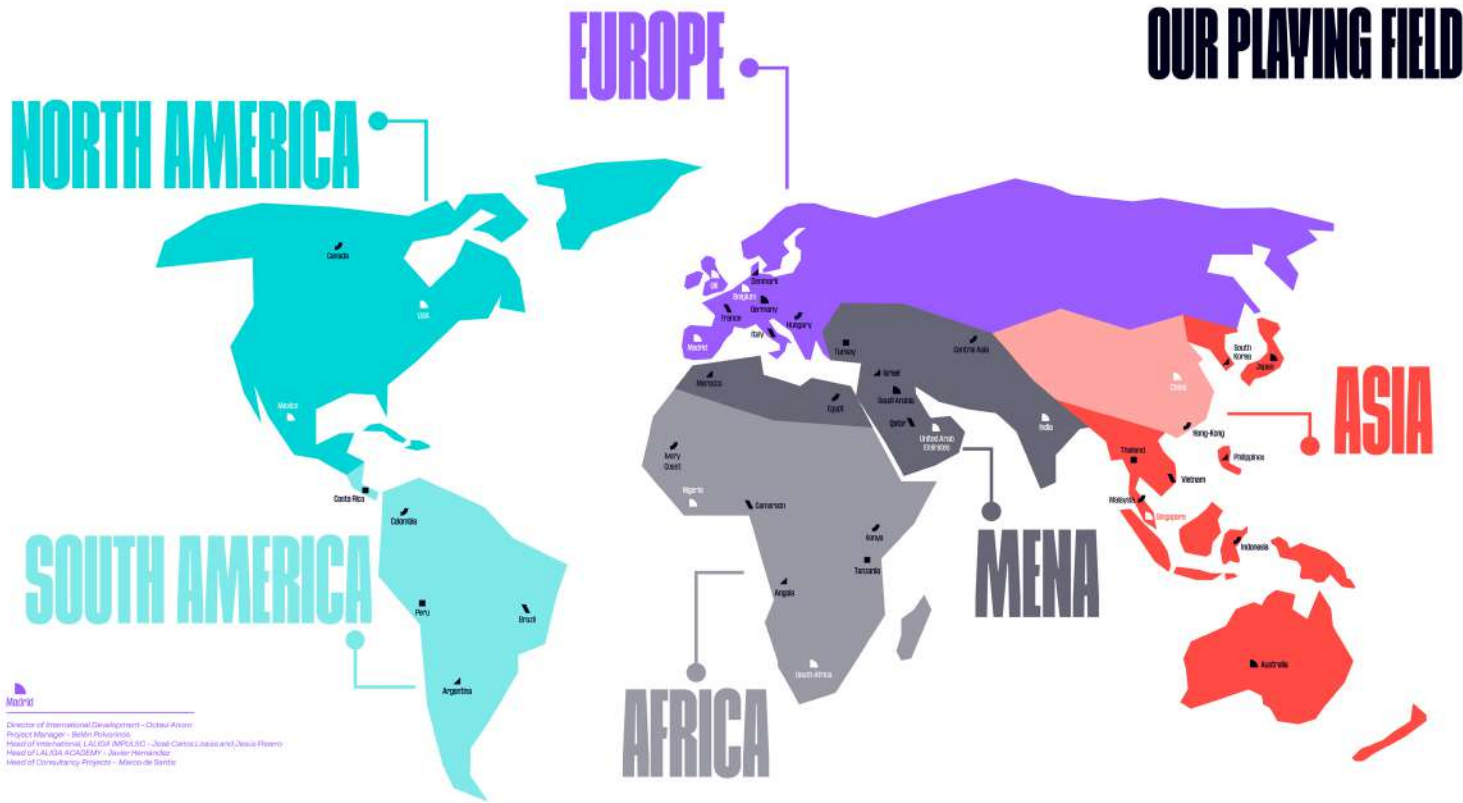
**MENA:** In the territory, the joint venture was signed with Galaxy Racer for the next 15 years and with the Federation of Iraq to work on a global consultancy agreement.

**Africa:** In the region we have been working to generate content for African audiences ('from Africa for Africa'). We also launched the programme 'LALIGA Loca', a TV show that brings the news of our competition closer to local fans in Africa.

**USA:** Successfully consolidated the agreement with ESPN, whereby we broadcast a total of 380 matches in English and Spanish and increased our audience by more than 40%.

**Mexico:** We organised a macro event for ElClásico that brought together more than 5,000 people.

**LATAM:** We continue to focus on the territory and, in this regard, we have reopened the delegation in Peru. Also worth noting is the launch of the docuseries 'LALIGA: 10 years inspiring the world' by TIGO Sports.



Details of profits earned by country and taxes payable at the end of the financial year ended 30 June 2024 are as follows:

Society	2021-2022 Season		2022-2023 Season		2023-2024 Season	
	Result Thousands of euros	Taxes on profits Thousands of euros	Result Thousands of euros	Taxes on profits Thousands of euros	Result Thousands of euros	Taxes on profits Thousands of euros
Liga Nacional de Fútbol Profesional	€0	€-59	€-6,335	€-1,497	€0	€-10,348
LALIGA Group International	€3,790	€0	€46,939	€-11,852	€320	€-4,031
Sociedad Española de Fútbol Profesional SAU	€941	€-264	€1,234	€-408	€1,095	€-243
LALIGA Servicios Digitales	€2	€-34	€0	€0	€0	€0
LNFP FZE - Dubai Dubai Multi Commodities Centre	€439	€0	€1,159	€0	€6,993	€-413
LALIGA (USA) INC.	€1,626	€-432	€2,078	€501	€2,295	€-371
Beijing Spanish Football League Consulting CO Ltd.	€99	€-33	€185	€0	€780	€0
LALIGA South Africa Proprietary Limited	€153	€-64	€240	€-87	€49	€-21
LALIGA Singapore Pte. Ltd.	€466	€-61	€234	€-49	€286	€-38
LALIGA LFP Mex. S.R.L.C.V.	€66	€-159	€764	€-541	€113	€77
LALIGA Content Protection SL	€-814	€0	€-317	€0	€0	€0
Digital Sports and Innovation SL	€-11,936	€0	€0	€0	€0	€0
LALIGA North America LLC	€2,116	€0	€2,101	€0	€3,390	€0
Sport Reinvention Entertainment Group S.L.	€-11,936	€0	€-18	€0	€0	€0
LL MENA & SOUTH ASIA DMCC	€0	€0	€0	€0	€4,793	€-465
PEAK SPORTS MEDIA LIMITED					€-1,666	€0



## 5.5

## LALIGA'S TECHNOLOGICAL TRANSFORMATION



the new image of LALIGA Tech

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 in 2021 of LALIGA Tech, LALIGA's technological subsidiary, which 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.

A year later, Globant joined this new company with a 51% majority stake. Today LaLiga Tech evolves into Sportian, combining Globant's extensive experience in transforming businesses and industries through technology, and LALIGA's experience as a leader in the leisure and entertainment sector creating unique experiences for football and sports fans.

With Sportian, we consolidate our innovative strength and our commitment to the world of sport to reinvent the fan experience. We want our customers to be able to enhance their connection with their followers, both live and digitally.



In addition to its focus on bringing new technologies such as Artificial Intelligence to the world of sport, Sportian is consolidating three new product lines:

### **Ignite your fan experience:**

digital products to increase audiences and enhance the digital fan experience.

### **Empower your sports teams:**

platforms such as Mediacoach that improve the performance of teams with real-time data.

### **Supercharge your organisation:**

solutions for the end-to-end transformation of sports properties.

5.6

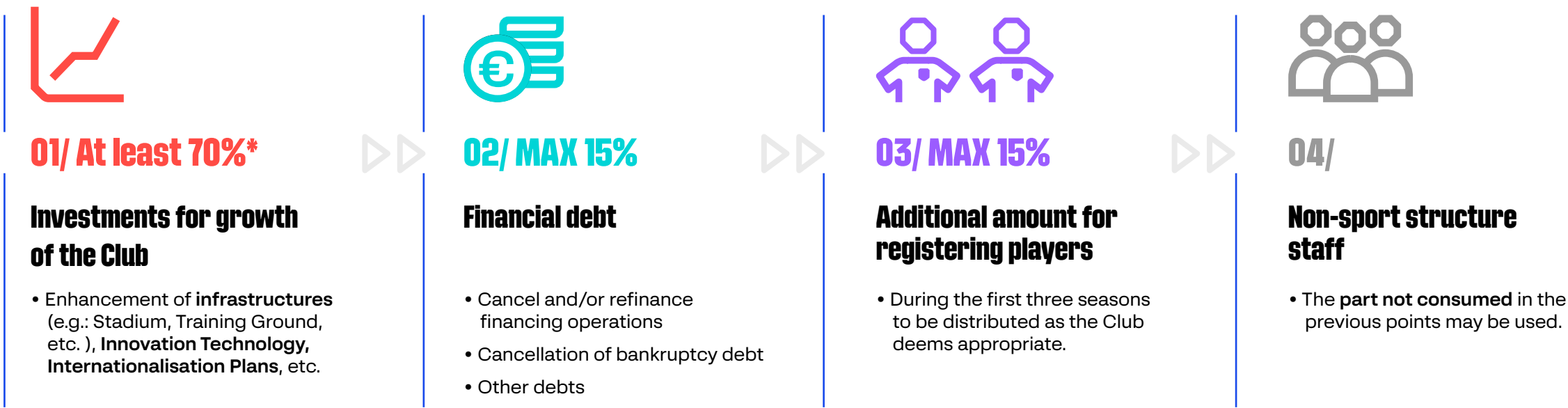
LALIGA IMPULSO.  
GROWTH PLAN  
FOR LALIGA AND  
CLUBS

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%).





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 to develop and maximise 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.

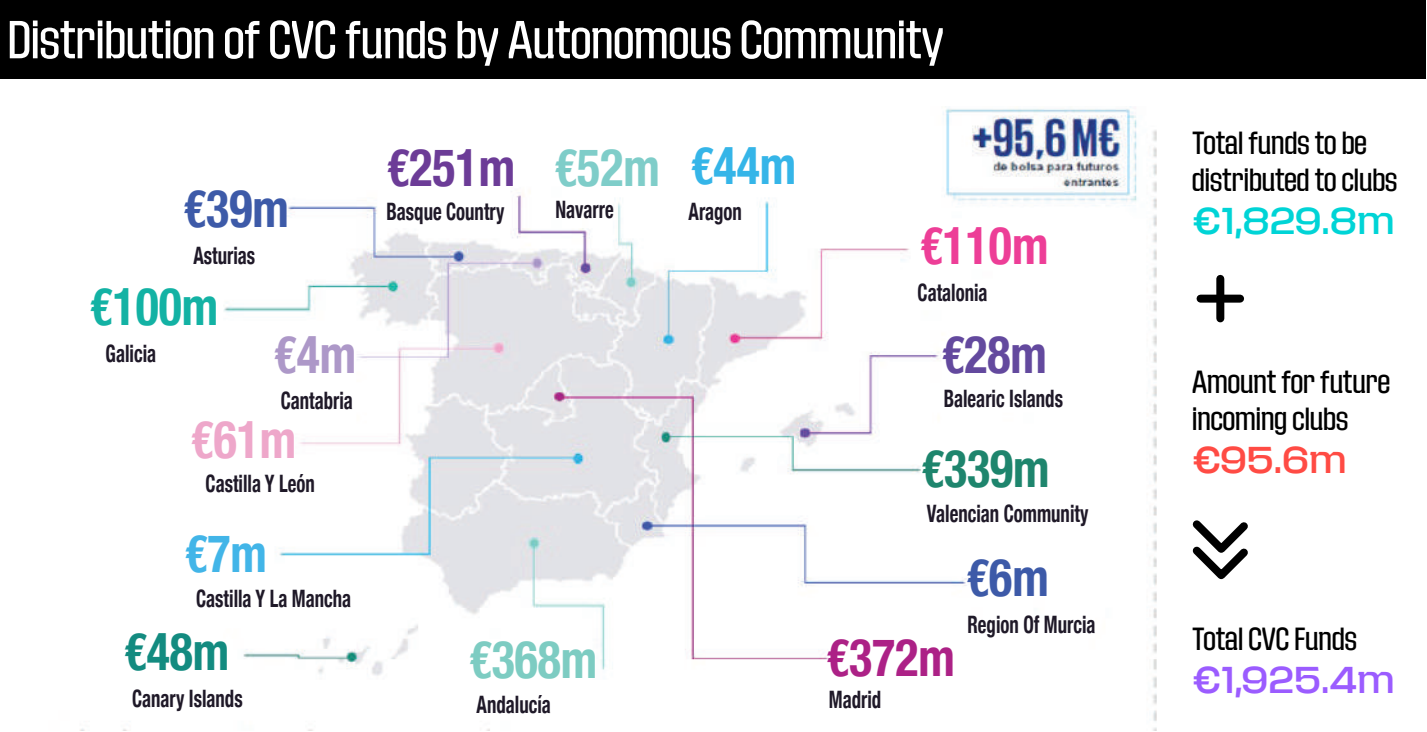
A substantial cultural change can be seen among the clubs, thanks to LALIGA having carried out an intense exercise to give support and advice of a cross-cutting nature to the clubs, in favour of achieving the objectives set, combining a certain uniformity in the management of the partners, which is of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

According to the recent KPMG<sup>12</sup> study on the “Economic impact of professional football”, the CVC investment through LALIGA Impulso has a primary impact of 4,149 million euros

on the national economy, which is mainly structured through sectors such as construction and professional services, with an effect at regional levels depending on the value of the investments of its clubs.

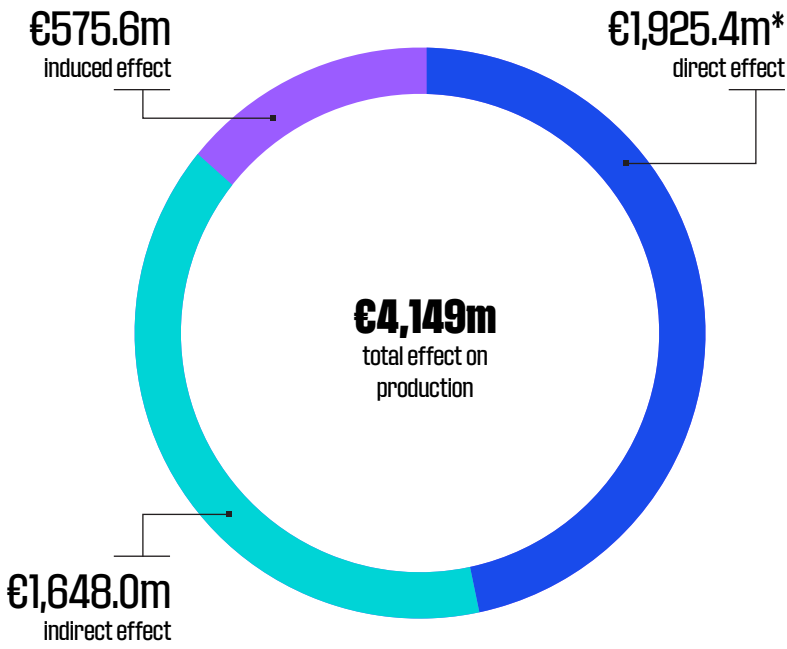
The “primary” investment (€1,924m) of the LALIGA Impulso funds will also generate an increase in the investments made by the clubs because they will not only invest the funds received, but many will mobilise additional funds (€804.4m), to carry out such projects (“knock-on effect” of the investment).

LALIGA IMPULSO-Economic Impact of CVC Investment



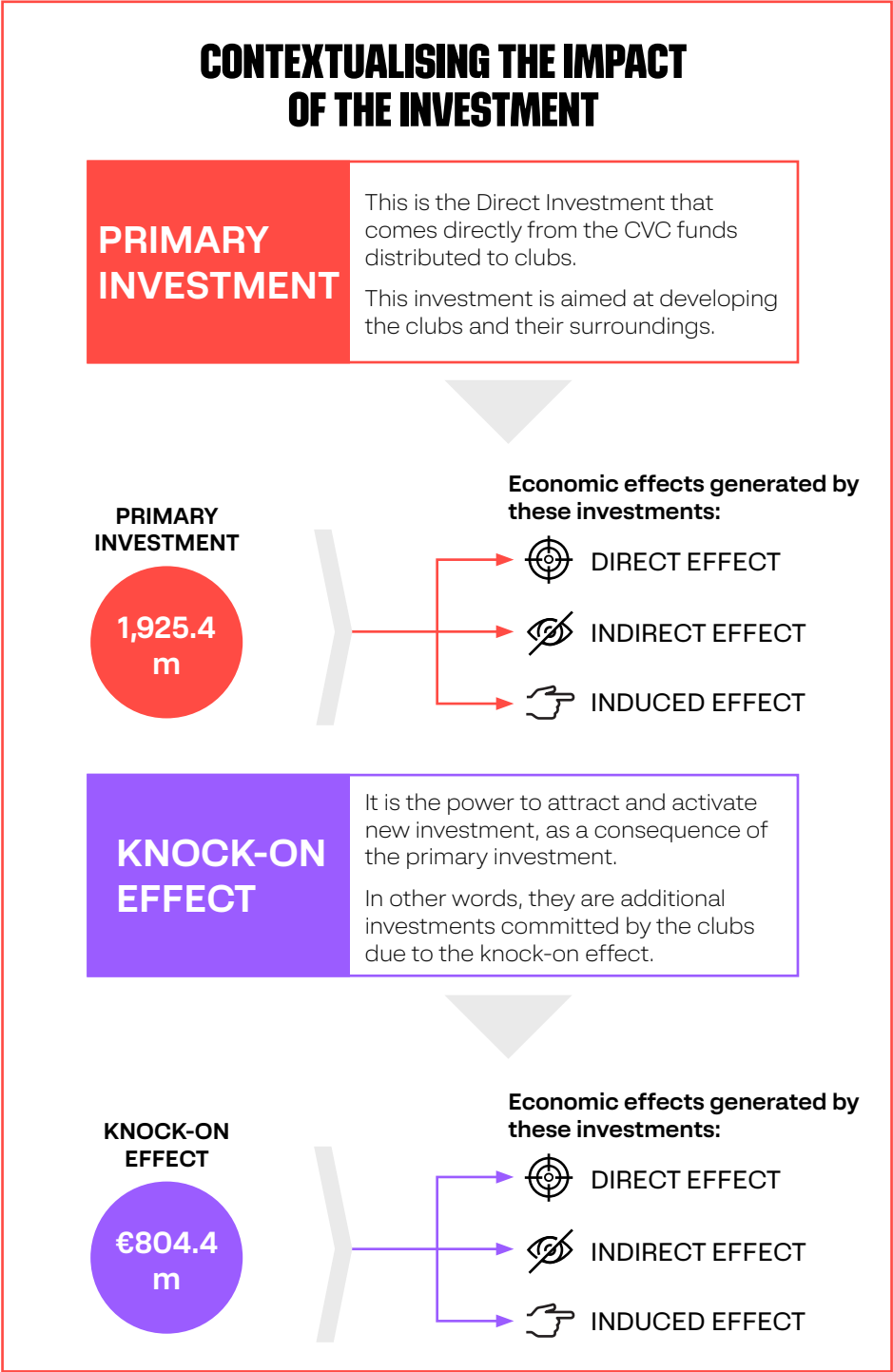
\* The geographical distribution of LALIGA Impulso funds only takes into account the “primary” investment. Note: The total figure for club investment is €1,929m, but the €4m earmarked for Andorra is deducted.

At a national level



\* Investment for Andorra is not included.

12 KPMG: Economic Impact of Professional Football



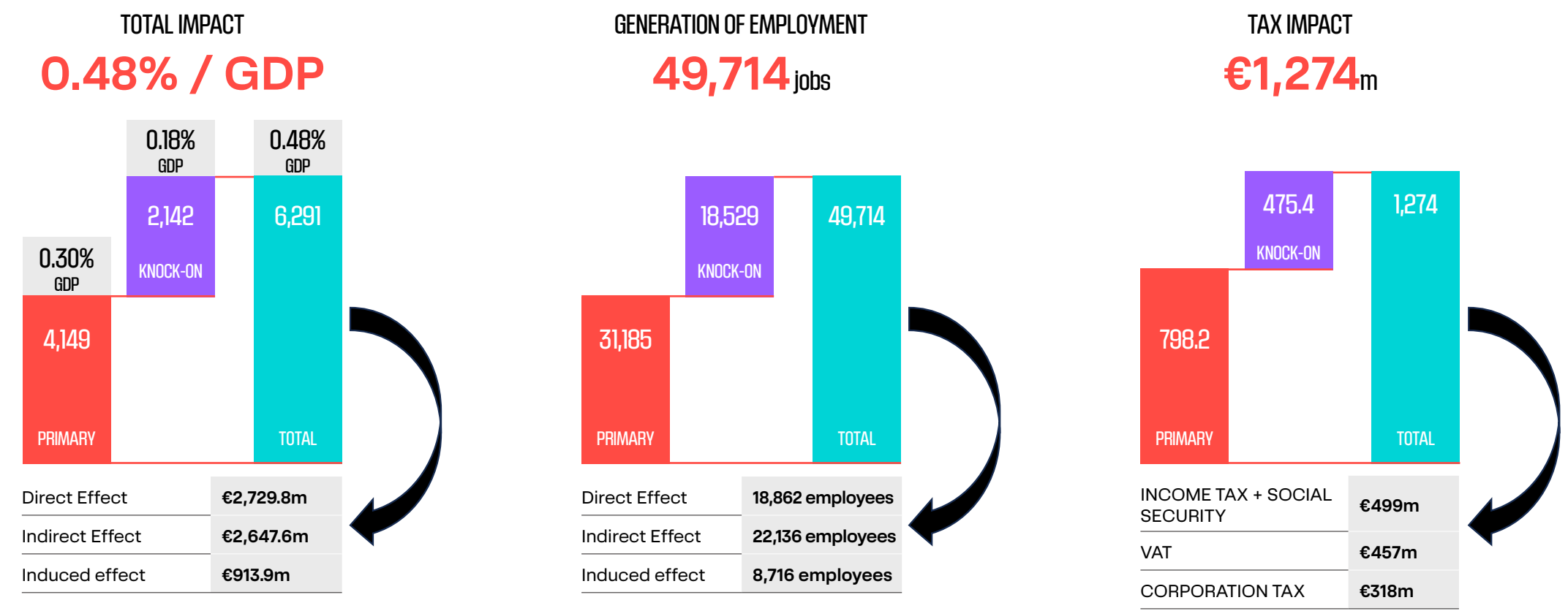
As a productive investment project, LALIGA Impulse will have two effects of different kinds:

- **Impact of investment expenditure** itself, both primary and knock-on effect investment directly, indirectly and induced.
- **Impact of the productive return on investment**, which corresponds to the post-investment effects of the investment, once they are implemented by the clubs. Specifically:

a) The construction and renovation of stadiums will have a positive impact on their overall capacity and attractiveness, enabling better utilisation and generating new, additional match day revenue for clubs and the surrounding sectors (e.g. hospitality, transport, etc.).

- b) The digital transformation and internalisation of clubs will improve the attraction and retention of more fans and create new revenue streams in marketing, merchandising and advertising.
- c) Investment in new training grounds will optimise the training of players and improve their performance, enabling clubs to become more sustainable and competitive on a sporting and economic level, increase the value of the squad and generate new transfer income.

Impact of the Investment on Production







06.

# BEYOND THE PITCH

LALIGA committed  
to its surroundings



6.1 / THE PEOPLE OF LALIGA

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.

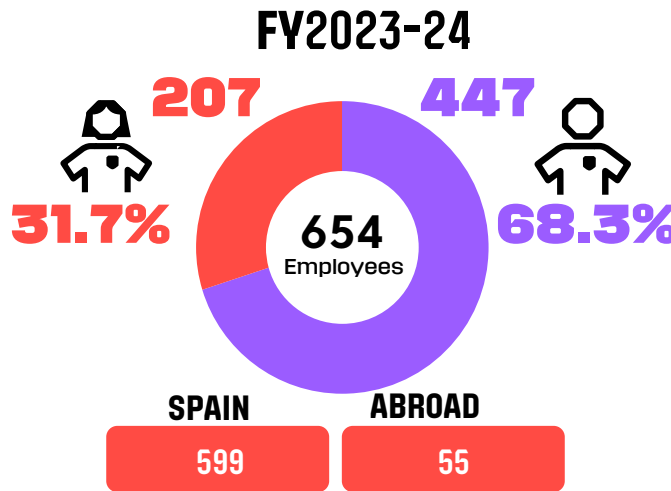
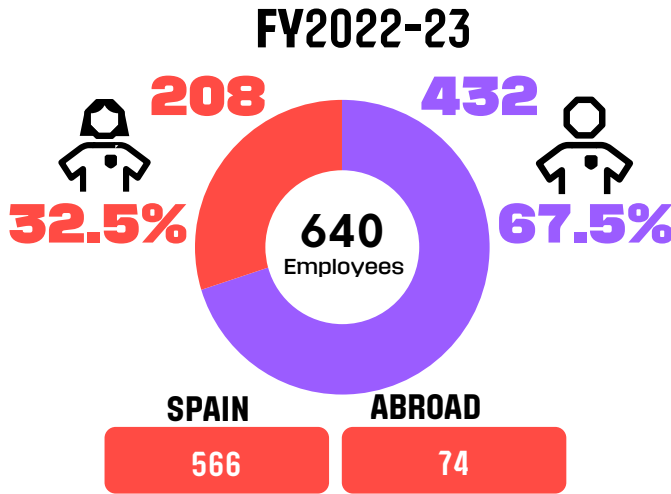
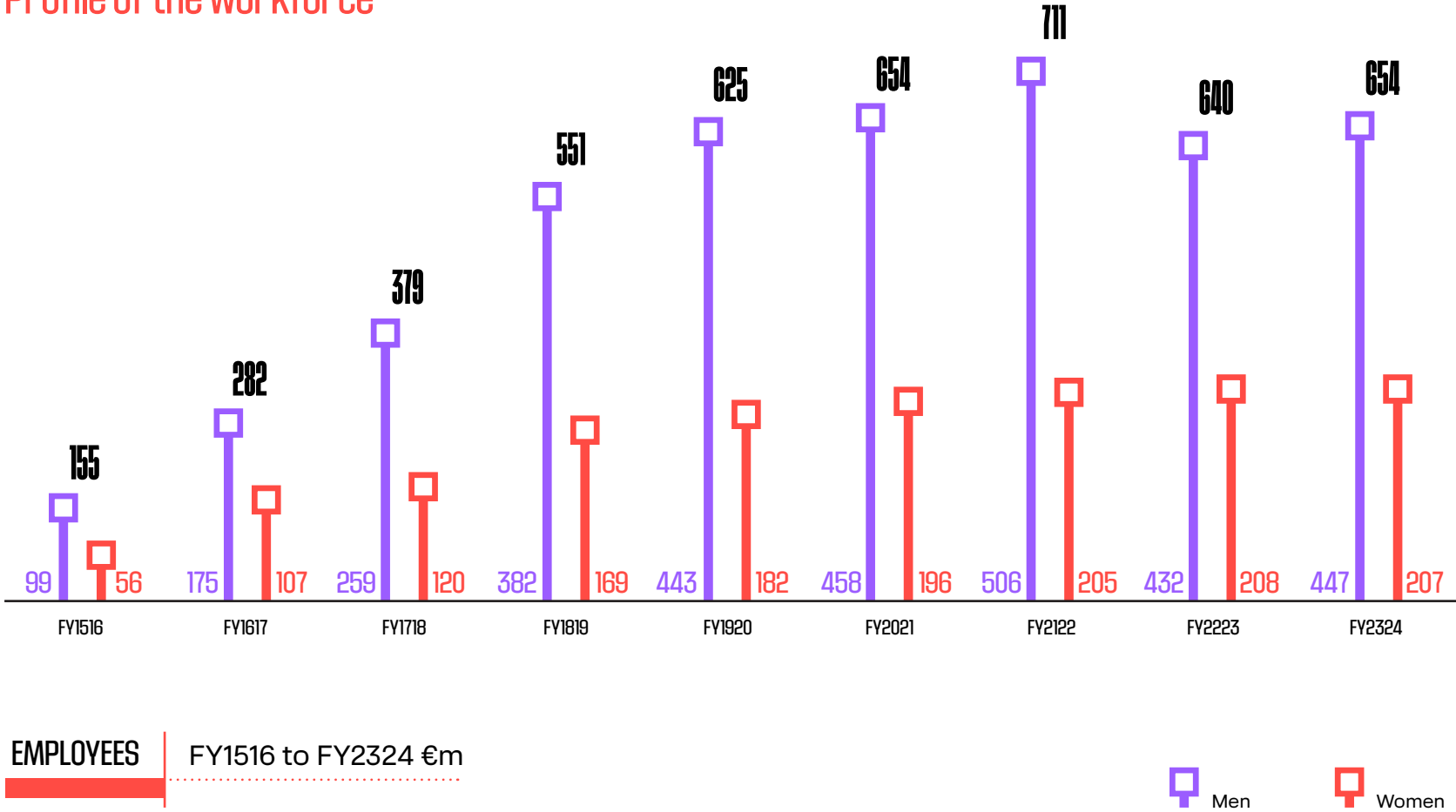
We seek working relationships based on trust, transparency and good faith. LALIGA’s continuous growth and

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.

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

Profile of the workforce





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.

Main communications 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.

Through its own employment portal, “Ficha por LALIGA”, potential candidates can find out about open vacancies within the organisation.

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

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

6.1.2/ Loyalty of talent acquired

LALIGA declares its commitment to equal treatment and opportunities between men and women in all areas, including the workplace, without accepting direct or indirect discrimination on the grounds of sex, and is committed to promoting and fostering measures to achieve real equality within its organisation, as a strategic principle of its Corporate and Human Resources Policy, in accordance with the definition of this principle in Organic Law 3/2007 of 22 March on the effective equality between men and women.

In each and every one of the areas in which it carries out its activities, from recruitment to promotion, including wage policy, equality in jobs of equal value, training, working and employment conditions, occupational health, working time management, work-life balance, co-responsibility, prevention of and action against sexual harassment and sex-based harassment, the fight against sex-based violence, non-discriminatory use of language, communications and advertising, LALIGA assumes the need to ensure that the principle of equal opportunities between men and women is present, not only in terms of major principles, but in its effective application on a day-to-day basis.

This same principle is present in its business activity and is projected in the sphere of influence in which it operates, developing an open and inclusive policy that promotes, in all aspects, the strengthening and development of gender equality.

In this sense, LALIGA has accelerated its commitment internally, through the development of the equality diagnosis and the Equality Plan.

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 sense, the Equality Plan was drawn up in 2023 together with the Workers’ Representation with a temporary validity from 1 July 2023 to 1 July 2027.

Among other issues, the Equality Plan covers access to employment, professional classification, promotion and training, remuneration, organisation of working time in order to favour, in terms of equality between men and women, the reconciliation of work, personal and family life, and the prevention of sexual harassment and harassment on grounds





of sex. Action measures are established to improve the current situation, establishing the corresponding monitoring systems, with the aim of making progress in achieving real equality between men and women in the company and, by extension, in society as a whole.

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.

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 workforce for the 2023-24 season, there is an average “unadjusted” salary gap of 20.62% (unadjusted salary gap in the 2022-23 season 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  $\pm 5\%$ , it is concluded that there is no sex pay gap at LALIGA.

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 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. The total number of employees with disabilities in LALIGA is five, which represents 0.78%.



INCLUYO Project

This season sees the birth of the Incluyo Project, a programme dedicated to promoting the professional inclusion and adaptation to the labour market of people with disabilities, as the start of their professional career. This project has the following objectives

- Design a Talent Programme that favours the inclusion of people with disabilities in the labour market, taking advantage of LALIGA’s impact on society.
- Promote and guarantee the training of young talent with disabilities in the football industry in order to improve their employability and offer the opportunity for professional development to this group at risk of exclusion.



Onboarding

Our onboarding process is designed to accompany new recruits during their first months at LALIGA. To this end, they enjoy a first day where they are shown the facilities, corporate information and strategy, and they are provided with knowledge about practical aspects for their first days at LALIGA. In addition, follow-up meetings are held during the first months to identify needs and to be able to continue the accompaniment.

We have continued “The Closest Clubs” initiative

As part of our onboarding process, “The Closest Clubs”. 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 a “The Closest Clubs” day with Getafe CF.

We consolidate 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 remained 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.

Talent Booster: our development platform

An intuitive tool specially designed to help our managers get the most out of the conversations they have with their teams and to improve the evolution of their role and their leadership skills.

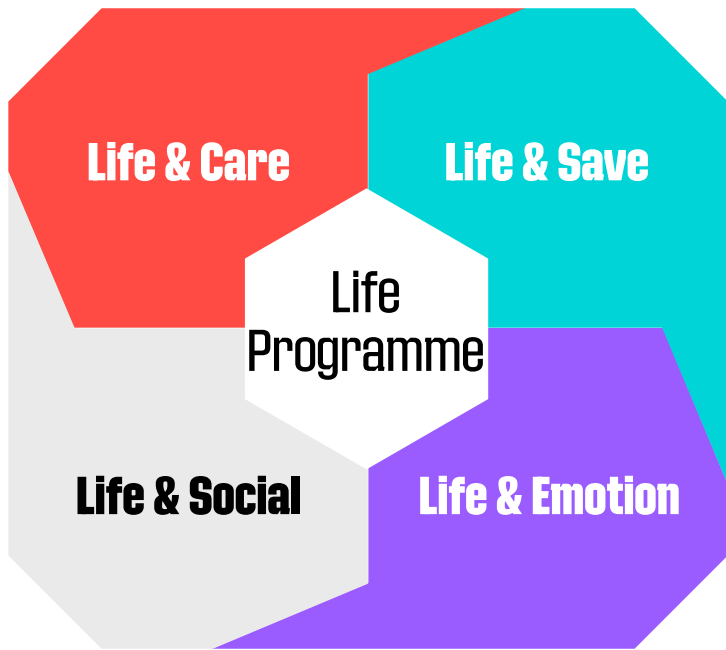
Specifically, it provides an overview of team progress and growth opportunities, guides managers in preparing feedback meetings, and helps define personalised objectives and create development pacts to enhance skills and behaviours.

The *feedback* is transformed into actions and continuous improvements ensuring that teams are aligned with business needs and changes.

We continue to strengthen our “LIFE PROGRAMME”

A programme whose sole objective is to promote and increase the well-being of all employees.

This Programme is developed in four dimensions:



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

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.
- Career path of companies.
- Information day on breast cancer.
- Healthy week.
- Physiotherapy.
- Fruit.

- Internal paddle league
- Gympass-Wellhub

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.
- MVP
- 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.
- Arcano Economics session “Spain and the world 2024”

*New in our commitment to the comprehensive wellbeing of our employees, this season we have incorporated Wellhub, a platform that gives access to thousands of physical, mental and emotional activities and includes up to three family members in the chosen plan.*

MVP Programme

This season sees the birth of the MVP awards, which recognise those professionals who exemplify our values: Aim high. No fear, Believe in Talent. Leave a Footprint, Do the Right Thing. Always, and Make It Matter. To all.

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

In addition, the award recognises those who live our values.



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 have carried out corporate training in languages, leadership and soft skills linked to the talent development model, occupational risk prevention, artificial intelligence and its application to sport.

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 22,020 hours of training.



LALIGA Corporate Academy

LALIGA is committed to growth and continuous improvement, which is why LALIGA Corporate Academy has evolved this season and become a tool where employees access an extensive free training catalogue.

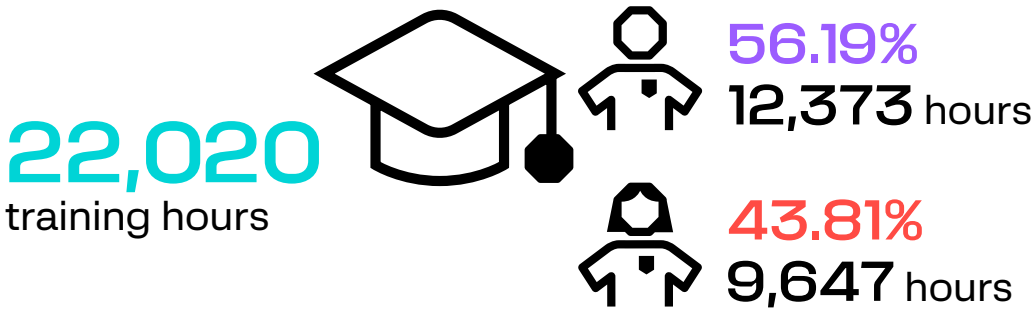
Courses that allow dynamic, interactive and flexible learning that can be adapted to the time and availability of each user. In addition, at the end of each training course, the trainee will receive the appropriate certificate.

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.

EMPLOYEE TRAINING



Main courses AIMED AT SPORTS INDUSTRY PROFESSIONALS

MBA

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

University Master's degrees

LALIGA EXECUTIVE EDUCATION

- Digital Strategy and Data Management in Sport
- Corporate and strategic finance in professional sport
- Sustainability in sport
- Commercial management and sports sponsorship
- Brand management
- Security at sporting events
- Corporate communications in sports and entertainment
- AI applied to the world of sport

Courses

- LALIGA eSports Management and Business.
- The Making of the Sports Event

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, flexitime 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 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.

Various initiatives have been carried out by the area on this issue this season:

- Psychosocial studies of the workforce
- Free training available to workers on Occupational Risk Prevention, complementary to the compulsory training established by Law.
- Voluntary motorbike riding skills improvement courses
- Defibrillator training
- “Bring your plant to the office” competition communicated as follows

In addition, measurements of C02 levels, ambient conditions and lighting have been carried out throughout the season.



The focus has continued to be placed on violence received by third parties to the group of verifiers with the improvement of the “Action Protocol - Situations of violence by third parties” whose objective is to try to reduce and/ or eliminate the undesired consequences of situations

of violence involving third parties outside LALIGA Group International, as well as to prevent them.

Since May 2024, LALIGA has been part of the Luxembourg Declaration, which confirms the company’s commitment to implement the basic objectives of health promotion at work and to orient its strategies towards these principles.

In January 2024, LALIGA Group International SL, passed the statutory audit of the occupational risk prevention system. This certificate is valid for four years.

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 2023-24 season considering the flexibility of their hours. However, no significant absenteeism was detected throughout the last year.

Its collective bargaining agreement, applicable to 98%, 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.



Corporate Volunteering Programme<sup>13</sup>

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.

From 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:

- **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.
- **LALIGA of the Mascots** through accompaniment, animation, assistance and provisioning of the mascots of our clubs who competed to become the best Spanish football mascot through six physical tests.
- **Reminiscence Workshops through Football**, a programme to promote the recovery and stimulation of memories in older people through football.
- **Corporate Volunteering of LALIGA Genuine** where 40 LALIGA employees gathered at the Getafe training ground to participate in the sixth edition of the championship.

6.1.5/ Loyalty of talent acquired

Continuing the work that has been carried out over the last few seasons, LALIGA is working with the clubs in an increasingly close and aligned manner. This season, with the creation of the Clubs Office, we frame all this work under the Talent Office that continues from LALIGA **IMPULSO**.

Talent office

As one of our strategic objectives, we continue to work closely with the clubs through the talent office project, to achieve a leap in their professionalisation and growth.

This season, clubs have had to achieve a series of objectives set by the HR vertical, focusing on four main areas: structures, talent acquisition, training and development and talent retention. The results have been very positive, with the following level of compliance by area:

- Structures: 69%
- Procurement: 71%
- Development and training 67%
- Loyalty: 59%

Throughout this season, we have attended to more than 85 needs of 32 different clubs that have contacted us, in most cases linked to talent recruitment needs.

In terms of selection processes, this season we have participated in 41 processes from 18 different clubs, of which we have had an incorporation rate of 22%, with nine incorporations of profiles from the talent pool, and four rejected offers. In addition, 13 of these processes were put on hold due to changes in the clubs' priorities.

On the other hand, with regard to structural analysis. This season we analysed individually and as a group the structures of 36 clubs at two points in time (Q1 and Q3), and, additionally, we carried out ad hoc and more in-depth structural analyses for four clubs (Sevilla FC, Granada CF, RC Celta de Vigo and RCD Espanyol).

On the other hand, we have also carried out monthly calls, in which Cádiz CF and Real Betis Balompié have participated; workshops with external suppliers, focused on the strategic growth of the clubs; and training courses, related to leadership skills and legal applicability to football.

After two years of working more closely with the clubs, we have been able to understand in more detail the level of development of their HR function, and how their non-sporting staff structures are set up, and we have set the following milestones for the coming season:



- **Focus on the analysis of club structures:** holding individual meetings with clubs and being more thorough in gathering information.



- **Enhancing the talent pool:** creating a communications plan, making the platform more efficient and increasing the number of validations.



- **Providing data for decision making:** producing reports and benchmarks, creating power BI structures and conducting monthly calls and half-yearly pills.

With the aim of boosting growth and development in HR, objectives have been updated into the clubs for the 2024-25 season with the aim of enhancing the growth and development of their human capital, helping to minimise areas of improvement identified.

<sup>13</sup> 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.

On the other hand, during this season we increased the number of visits to clubs, both group visits with the entire club office team and individual visits to provide ad hoc consultancy services to clubs that have proactively requested them. In total we made 13 group visits to clubs, and 6 visits from the HR vertical for ad hoc work with the club.

In addition, in February we also participated in the annual meeting of clubs in PortAventura, where we had a plenary session and a workshop where we started to work on the transformational leadership programme.

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, the speakers were joined by leading HR professionals from four professional football clubs (Club Atlético de Madrid, Real Valladolid, UD Almería, Sevilla CF and Grupo Baskonia Alavés), and all the HR professionals from the 42 clubs that make up LALIGA were invited to attend.

The topics covered during the session were:

- Employer Branding and Value Proposition.
- Revolution in labour regulation.
- AI in Human Resources.
- Future trends.

6.1.6/ International area: Seven years of boosting international mobility

The international mobility department provides support mainly to the LALIGA Global Network (LLGN) project, to LALIGA’s international offices, to the Sports Projects department and to any LALIGA employee who, for business reasons, must travel abroad and requests support in the management of their work visa, letters of invitation, etc. Specifically, advice is provided on immigration, labour, tax, compensation and social security matters, with the help of global suppliers, always seeking to comply with the regulations of the destination country.

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 23-24 season, we held One to One meetings with LALIGA subsidiaries to find out about their needs and concerns, we participated in various conferences on International Mobility with FEEX-Spanish Association for International Mobility, IHR and the Human Resources Forum.

Since its launch in 2017, LALIGA Global Network has been configured as the international network whose main objective is to increase the visibility of clubs outside Spain.

This network of delegates and offices spread over more than 40 countries and with a presence in over 130, strengthens 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 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. 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 loyalty 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.



6.2

LALIGA AND ITS INNOVATION ECOSYSTEM

6.2.1/ 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.

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



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. 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.

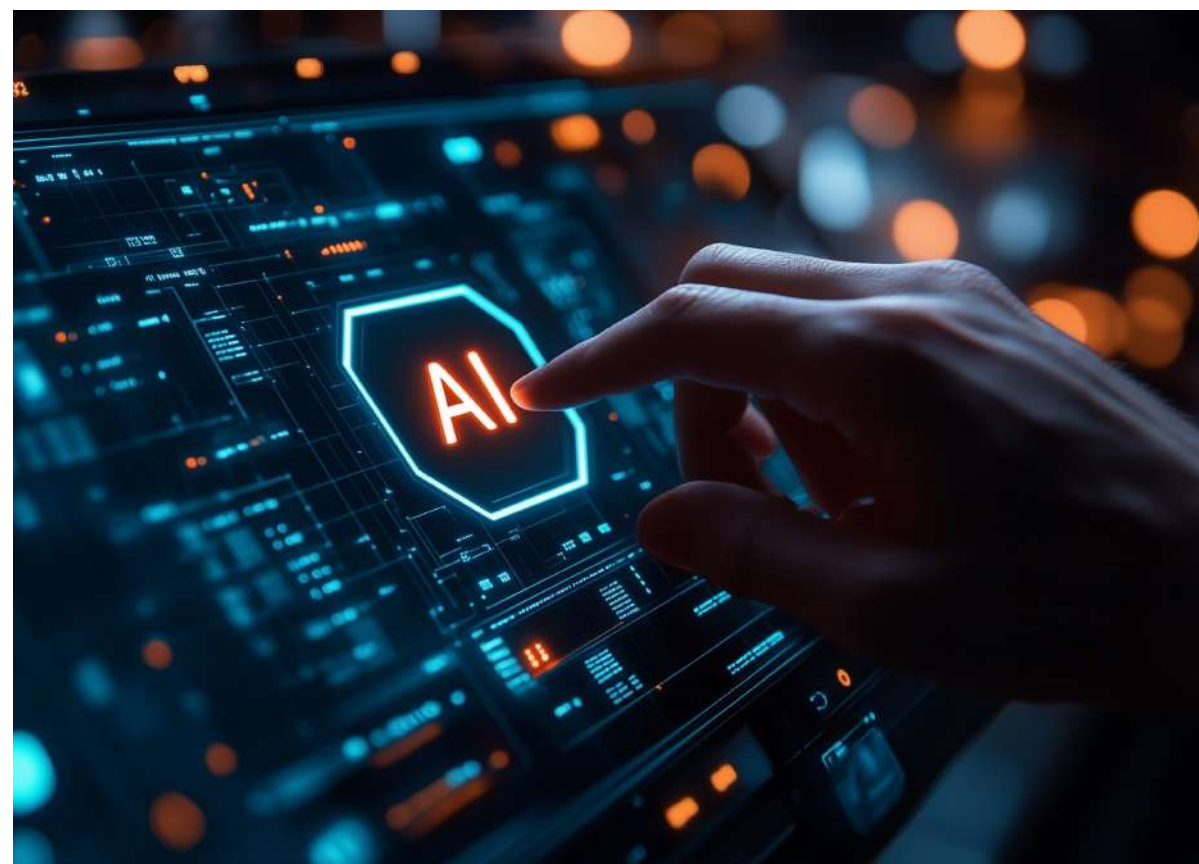
We look for new partners that can address specific challenges related to the sports and entertainment industry, contributing to its growth and development. For example, companies that innovate for the stadium of the future: those that have developed new technologies to improve efficiency and performance 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.

### 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 than 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.



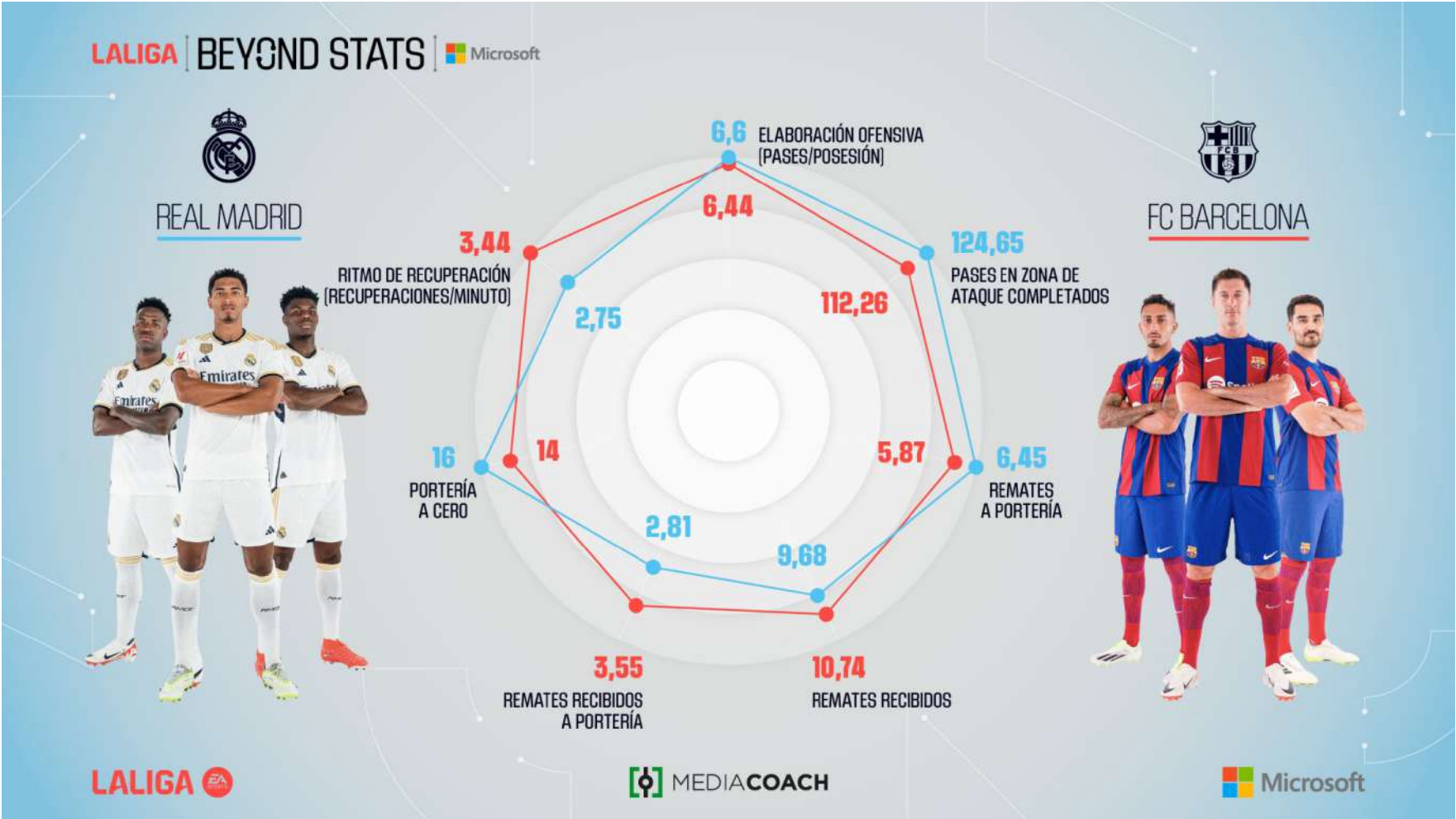
**Beyond Stats, developed in partnership with Microsoft, combines statistics, graphics and video to help professionals and fans better understand the game.**

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 EA Sports 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 EA Sports 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.

The latest innovation is the **Surface Pro** project through which Microsoft is providing each of the 42 dugouts of the LALIGA EA Sports and LALIGA Hypermotion teams with two tablets with performance data (Performance), which joins the Video Review System (Medical) that they already had in their possession. This new tool achieves the integration of the LALIGA Mediacoach platform and allows them to consult data related to physical preparation and performance that will help them to make decisions in real time.



This tool is based on Mediacoach, the only internally developed analytical tool among Europe’s major competitions. More than 1,000 users, ranging from LALIGA coaches, analysts and members of the coaching staff to commentators and narrators of our football, as well as fans who want to have the best possible understanding of a match, already use the parameters provided by this tool. Mediacoach generates 112,000 reports and more than 1 billion pieces of data every season, which is why Beyond Stats needs to filter and translate them correctly in order to provide narrators and broadcasters with a more homogeneous access to information and to improve the fans’ experience.

**A new audiovisual era**

We are in a new audiovisual era in LALIGA with innovative graphics and cameras, such as the fixed cameras in the dugouts, the aerial camera or the cinema camera, which make the entrance or exit of the players from the tunnel more impressive and spectacular. The aim of all this implementation in broadcasting is to show new perspectives and angles that, enriched with information, result in a much more immersive viewing experience for viewers.



6.2.2/ 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.

The new era of EA SPORTS FC as the main sponsor of LALIGA also extends to competitive gaming, with a complete rebranding of the competition.

In its seventh season, LALIGA FC Pro updates the format of the competition, with the largest prize pool in its history at over €350,000, and continues to expand its presence with new and innovative content on its social networks on TikTok, X (formerly Twitter), Instagram, Twitch and YouTube, with the most interesting and entertaining content from the competition and the EA SPORTS FC Pro ecosystem.



As a result of these efforts, LALIGA FC Pro was honoured at the TikTok 2023 awards as the best Gaming brand, a recognition of the creativity, diversity and authenticity of the account.




Apps and games

With the new launch for the 2023-24 season of the new LALIGA brand, LALIGA Sports TV has become 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.



“Land of Goals” arrives



LALIGA is committed to reaching out to all kinds of audiences in a different way and, in this sense, LALIGA Entertainment has developed “Land of Goals”, a game for iOS and Android devices that mixes football and adventure. It is a unique and innovative proposition, a game distinguished by a number of features that make it stand out from the multitude of mobile football video games available.

LALIGA earns the Diamond Button on YouTube for achieving 10 million subscribers.

As a result, it becomes the first football league to reach this figure. In the Sports category, only 19 channels have reached this milestone, including NBA, NFL, UFC, the Olympics or F1. LALIGA becomes the first football league in the world to reach 10 million subscribers on YouTube. Consequently, the platform will award LALIGA with the Diamond Button distinction. In addition, the LALIGA YouTube channel has accumulated more than 3 billion views, a figure that reflects the loyalty and great reception of the competition’s followers in terms of content.

The YouTube channel is part of LALIGA's digital ecosystem, which currently has more than 218m followers. The YouTube channel is a fundamental axis to strengthen the direct relationship with fans. The strategy focuses on strengthening the links with fans, thanks to the different content formats. This season, LALIGA has reinforced its strategy of generating and producing short vertical videos for shorts in order to connect with football fans by offering the best moments of



the championship. The shorts are added to a solid content base on the channel, where users can enjoy the summaries of the matches of each matchday and, in addition, connect with other content of the platform such as the compilations and the videos of historic moments of the championship.

LALIGA IMPULSO in the digital strategy

We reached 300 million followers on social networks

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.

A clear sign of the rise of the LALIGA clubs on social media is that since the start of this season these clubs have reached 100 million followers, not counting the Top 2, FC Barcelona and Real Madrid. A remarkable achievement if we consider that when the year began, the LALIGA clubs had 200 million followers on their social networks, which has increased by 50% in just 11 months, something that is even more remarkable if we consider that since December 2022, when the Paid Social project began, the clubs had 110 million followers. In just 17 months, the number of followers has almost tripled.

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.

FUNDACIÓN 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:





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

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)	Law Meetings
Social awareness of youths through doing sports	Aimed towards the professionals of our clubs and foundations, as well as other sectors of the sporting industry
To promote sports volunteering among professional football clubs and foundations	Continuous training and updating Multiple disciplines: legal-sports, financial, social responsibility, sustainability, etc.

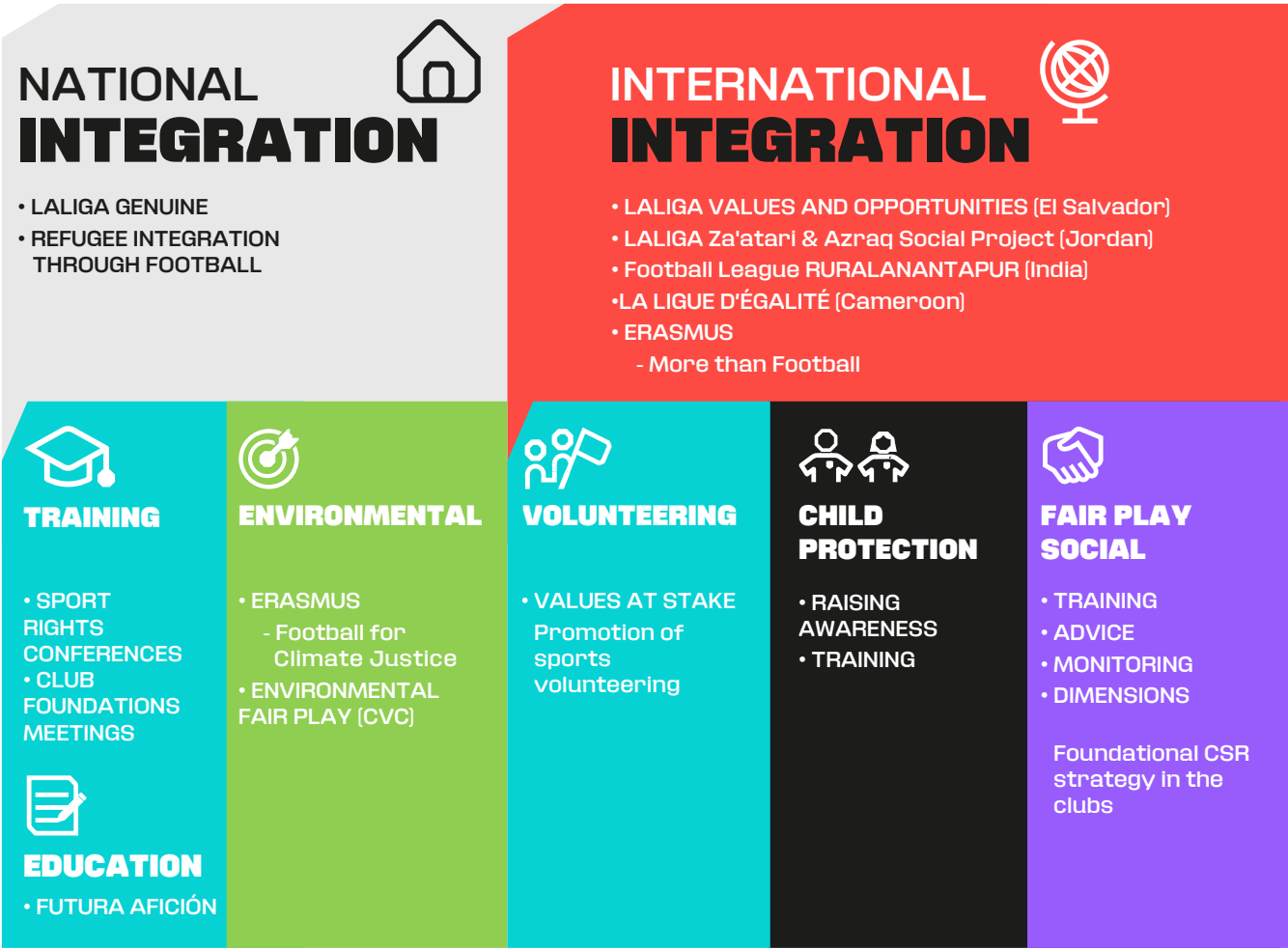
FUNDACIÓN LALIGA around the world

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.

A 360° 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.



### 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.

To move towards a greater professionalisation of Sports Federations, LALIGA has prepared and provided ADESP<sup>14</sup> with a complete Sustainability Guide for Sports Federations.

A framework document from which to self-evaluate the management model and identify the degree of compliance in terms of sustainability, providing a vision of the risks and opportunities with which they can carry out their functions, and evolve towards a federation model more in line with the demands of a society that embraces and applauds responsible organisations, in solidarity with social causes, and guarantor of environmentally friendly sporting practice.



<sup>14</sup> <https://drive.google.com/file/d/1EWI8nScfFKSV7v72x2FPrx2s-n1cmTlu/view>





6.3.3/ Institutional relations for the 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:

1. LALIGA-RFEF coordination agreement, renewed in 2019.
2. Royal Decree Law 5/2015 of 30 April on Urgent Measures in relation to Marketing the Rights to Exploit the Audiovisual Content.
3. Collective Bargaining Agreement for professional football signed between LALIGA and AFE.

4. 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

		SPORTS ASSOCIATIONS
<b>RFEF:</b> 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.	<b>HCS:</b> 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.	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.
Through the agreements reached with the RFEF, it is intended to strengthen training football and the development of amateur football.	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, part of the resources generated from broadcasting rights shall be earmarked for the rest of federated sports by means of an increase in the fees paid to the HCS.	The aid for the promotion of the associative movement, and the contributions to the normal development of the activity guarantee that the sports associations 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 provides a breakdown of the contributions made as a result of the above provisions during the 2022-23 and 2023-24 seasons:

	FY2223 (€)	FY2324 (€)
<b>PROMOTION OF SPORTS ASSOCIATIONS</b>	<b>12,642,362</b>	<b>12,516,356</b>
Aid for the promotion of the associative movement.	7,571,932	7,187,198
Charitable purposes and the normal development of the association's activities.	5,070,430	5,329,158
<b>CONTRIBUTION, SOCIAL PROTECTION, PROMOTION AND INTERNATIONAL DISSEMINATION OF SPORT</b>	<b>47,354,173</b>	<b>44,948,078</b>
Contribution to the participation of sportspeople in international competitions. Contribution to the social protection of High Level sportspeople.	15,784,724	14,982,693
Contribution to social protection in amateur football 0.5% (2nd B and FF).	7,892,362	7,491,346
Promotion, boost, dissemination and internationalisation of sport 1.5%.	23,677,087	22,474,039
<b>PROMOTING AND CONTRIBUTING TO FEDERATED FOOTBALL</b>	<b>39,994,448</b>	<b>38,836,360</b>
Solidarity contribution to the development of amateur football 1% and 2ºB federative infrastructures.	31,569,449	29,965,385
Convention on the coordination of aid for grassroots football.	8,424,999	8,870,974
<b>TOTAL</b>	<b>99,990,983</b>	<b>96,300,784</b>

6.3.4/ Promoting global change

LALIGA ACADEMY

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.

With the launch of LALIGA Grassroots<sup>15</sup>, 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 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 take place in Spain. LALIGA Talents and LALIGA Academy.

Programmes



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



Sports projects with a greater social and educational focus

With the aim of making the children feel part of LALIGA



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



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



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

15 <https://www.laligagrassroots.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	One of the key areas for the Plan Impulso, 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.
Comprehensive attention to players	In particular, attention will be paid to their academic and personal development and to the care of psycho-social or mental health aspects.
Development and transfer to professional football	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.
Training model and transfer to the competition	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.
Structure and development of professionals	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.



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:

- 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.
- 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.
- 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.



LALIGA VS

LALIGA has been leading the fight against racism for years through awareness-raising, detection and reporting.

LALIGA does not have the power to sanction clubs, fans or players for hateful conduct, racism, violence, etc. The current legislation in Spain only allows it to report the facts to the competent bodies.

That is why LALIGA – since the 2015/2016 season – has been reporting any type of violence occurring inside and outside stadiums to the State Commission against Violence, Racism, Xenophobia and Intolerance in Sport, as well as the RFEF’s Competition Committee.

In January 2020, LALIGA decided to go one step further, going directly to the courts for cases of hate crime as defined in the Criminal Code, either through the Hate Prosecutor’s Office, the Courts or the Law Enforcement Agencies.

On several occasions, LALIGA has requested that Law 19/2007 of 11 July against violence, racism, xenophobia and intolerance in sport and Law 39/2022 of 30 December on sport be amended to give it sanctioning powers in this area, which would reduce the sanctioning times in this type of case.

To this end, more than 700 initiatives and projects have been carried out over the past eight years. Specifically, in the last five years, the LALIGA EA SPORTS and LALIGA HYPERMOTION have developed more than 44 initiatives aimed at curbing hate speech, with education as a basis, prevention with awareness campaigns, and action.



In parallel, for years we have been reporting (and appearing as prosecutors in any legal proceedings) before the State Commission against Violence, Racism, Xenophobia and Intolerance in Sport, as well as before the Competition Committee of the RFEF any type of violence occurring inside and outside the stadiums of the king of professional sports. LALIGA's Legal Department has reported or appeared in 30 hate and violence proceedings in the last two seasons. In addition, in the current 2023-2034 season, the organisation has filed 94 cases with the Competition Committee for choral chanting or other acts inciting violence in any form.

ZERO TOLERANCE FOR RACISM

94 Cases brought  
before the Judiciary and the State Commission against violence  
2023-24 Season

We are working to eliminate intolerant behaviour in football and this year have done so with more vigour by launching the 'LALIGA VS'<sup>16</sup> project.

A joint project of LALIGA and the clubs that aims to eradicate hatred inside and outside football, promoting a respectful and inclusive society in all its spheres.

This platform aims to inspire and raise awareness among fans through the values of football to, together, build a football and a society free of hate. Together with strategic partners and associates, they fight to end violent behaviours that promote hatred, such as racism, homophobia, bullying and others.

We work on three pillars, in which we place the projects we have already been implementing, as well as many new initiatives.

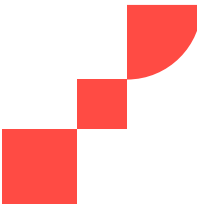
Pillars of LALIGA VS

With the aim of eradicating hatred inside and outside football, LALIGA VS is based on three fundamental pillars:



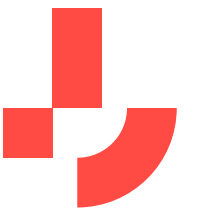
Educate

For LALIGA and the clubs, training is the basis for everything else. It is essential to educate in values, promoting principles such as respect, tolerance and inclusion at all stages and strata of society.



Prevent

This is another key aspect of this path and is carried out especially through awareness-raising and sensitisation campaigns aimed at the general public.



Act

After establishing previous phases, a firm stance against hatred in football is advocated. Measures and initiatives will be implemented to engage clubs and fans in the fight against hate.



MOOD, the Monitor para la Observación del Odio en el Deporte [Monitor for the Observation of Hate in Sport], is an independent tool for monitoring the social media conversation about sport in Spain. It is a combined project of LALIGA, Séntisis and GroupM that represents a further step in detecting and eradicating violence in football and society.

MOOD is a weekly monitor that audits the level of hate and racism on social media around LALIGA. This is an external tool that tracks all platforms to show the metrics recorded each day.

Séntisis Intelligence's technology analyses language using a semantic engine with more than 50,000 linguistic rules and Artificial Intelligence algorithms, which allow messages to be identified and classified by context and language use.

Working with the Ministry of Inclusion to combat racism in sport

LALIGA is a member of the European project SCORE "This match we are going to win", a pioneering initiative in the fight against racism in sport that seeks to promote inclusion and generate debate to eradicate discriminatory behaviour in sport, often encouraged by hate speech.

This campaign is part of the European project SCORE 'Sporting Cities Opposing Racism in Europe', led by the Ministry of Inclusion, Social Security and Migration, through the Spanish Observatory on Racism and Xenophobia (OBERAXE).

The SCORE project responds to the lines of action proposed in the Strategic Framework for Citizenship and Inclusion against racism and xenophobia 2023-2027, which proposes lines of action in various fields, including sport.

With this campaign we want to transmit our commitment to combating hatred, violence and discrimination in football, in line with the actions of the LALIGA VS platform.

Furthermore, this project is part of a broader collaboration with the Ministry of Inclusion, Social Security and Migration to jointly combat racism and discrimination in and outside sport through involvement in mutual projects or the exchange of tools and knowledge in the framework of monitoring hate speech on social media. It is therefore planned to continue this joint work and to seal this collaboration with an agreement signed by both parties coinciding with the start of the 2024-2025 season.

16 <https://www.laliga.com/laligavs>

6.4

JOINT RESPONSIBILITY  
ON 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:

- 1

**UNDERTAKE**  
Systemic efforts to promote greater environmental responsibility.
- 2

**REDUCE**  
The climate impact. Outline climate neutrality plans.
- 3

**EDUCATE**  
For the climate. Disseminating knowledge, promoting initiatives, and building capacity.
- 4

**PROMOTE**  
Responsible and sustainable consumption.
- 5

**COMMUNICATE**  
Advocate for climate action.

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 2023-24 season, LALIGA's energy consumption at its Spanish offices was 560,169.3 kWh compared to 628,962.88 kWh in 2022-23.

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 145.57 Tn of CO2 equivalent.

As in the last edition, this season were are once again incorporating the emissions data derived from business-related travel, in means of transport not owned or operated by LALIGA, with emissions of 1,230.22 tonnes of CO2 equivalent to travelling 8,882,948 miles compared to 1,173.37 tonnes of CO2 equivalent to travelling 8,361,284 miles.



Key environmental figures

Consumption Emissions

Key figures  
SCOPE 1, 2 AND 3

2022-23  
Scope 1, 2

628,862.88  
KWh energy consumed

2022-23  
Scope 3

8.361.284  
Miles travelled

171.08 Tn  
Tonnes of CO2 equivalent  
emitted into the atmosphere

1,173.37 Tn  
Tonnes of CO2 equivalent  
emitted into the atmosphere

2022-23  
1,344.45 Tn  
Tonnes of CO2 equivalent  
emitted into the atmosphere

Consumption Emissions

Key figures  
SCOPE 1, 2 AND 3

2023-24  
Scope 1, 2

560,169.3  
KWh energy consumed

2023-24  
Scope 3

8.882.948  
Miles travelled

145.57 Tn  
Tonnes of CO2 equivalent  
emitted into the atmosphere

1,230.22 Tn  
Tonnes of CO2 equivalent  
emitted into the atmosphere

2023-24  
1,375.79 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 2023-24 financial year LALIGA selectively collected a total of 2,476 kg of mixed packaging, 3,148 kg in 2022-23 and 4,896 kg of cardboard, compared to 12,263 kg in 2022-23 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.

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.

Environmental sustainability assessment

To promote environmental management among clubs, LALIGA has promoted the evaluation of environmental audits by third party companies, with the aim of assessing the degree of sustainability according to the recommendations set out in the Guide for Sustainable Clubs.

Within this reference guide, clubs have a tool available that facilitates the calculation of sporting entity’s carbon footprint. 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.

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 generate 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 complexes is one of the best opportunities clubs have for reducing their environmental impact.

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:

- Replace equipment that consumes energy in 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 – that 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).



EU MISSIONS

In the context of possible alliances with city councils, LALIGA has collaborated with the clubs in Barcelona, Madrid, Seville, Valencia, Valladolid, Zaragoza and Vitoria-Gasteiz with the aim of reaching city climate agreements with their respective city councils, given that the European Commission has framed them as part of the **“Mission 100 Smart and Climate Neutral Cities for 2030”** programme.

They are among the 100 cities for which the European Commission has launched a programme with the aim of becoming climate neutral by 2030. It is intended that these first 100 cities will act as centres of experimentation and innovation that will subsequently enable the other EU cities to do the same by 2050.



Similarly, there are other cities that are not currently part of the Mission Cities movement, but are following in the footsteps at a Spanish level, such as: Bilbao, Cartagena, Gijón, Málaga, Pamplona, Tenerife and Santander. LALIGA has developed training and information sessions with the resident clubs in these cities so that they can join the future plans within the framework of Mission Cities.

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 certification).
- 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 complexes.
- Consider the life cycle of materials and using recycled raw materials in building new stadiums and facilities.
- Build 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.
- Take action to raise environmental awareness, possibly in partnership with other entities.

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.

It 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.

**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”.

The installation, maintenance and repair of instruments and devices for measuring, regulating, and controlling the energy efficiency of buildings, which is linked to the activity of Taxonomy 7.5 “Installation, maintenance and repair of instruments and devices for measuring, regulating, and controlling the energy performance of buildings, as described in Delegated Regulation 2139/201 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)”.

In turn, these activities include installation, maintenance and repair services for building automation and control systems, building energy management, lighting control and energy management, and are therefore considered to meet the substantial contribution criterion for this activity, 7.5, in accordance with section “b)”.

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.



Turnover<sup>17</sup>

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

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 2023-24.

Investments (Capex)<sup>18</sup>

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 2023-24, the sum of expenses for leases, as well as for repairs and maintenance has been 7,730 million euros + 85 thousand euros. Comparing this figure with LALIGA's total operating expenses of 2,080 million euros (sum of supplies, personnel expenses and other operating expenses), shows that 0.38% of the Group's total expenses correspond to the OpEx defined by the Taxonomy.

Results and conclusions.

This second 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.



17 Detail of the result expressed in Annex V European Taxonomy

18 Detail of the result expressed in Annex V European Taxonomy



**07.**

# **GOOD GOVERNANCE IN LALIGA**

**Committed to the best practices**

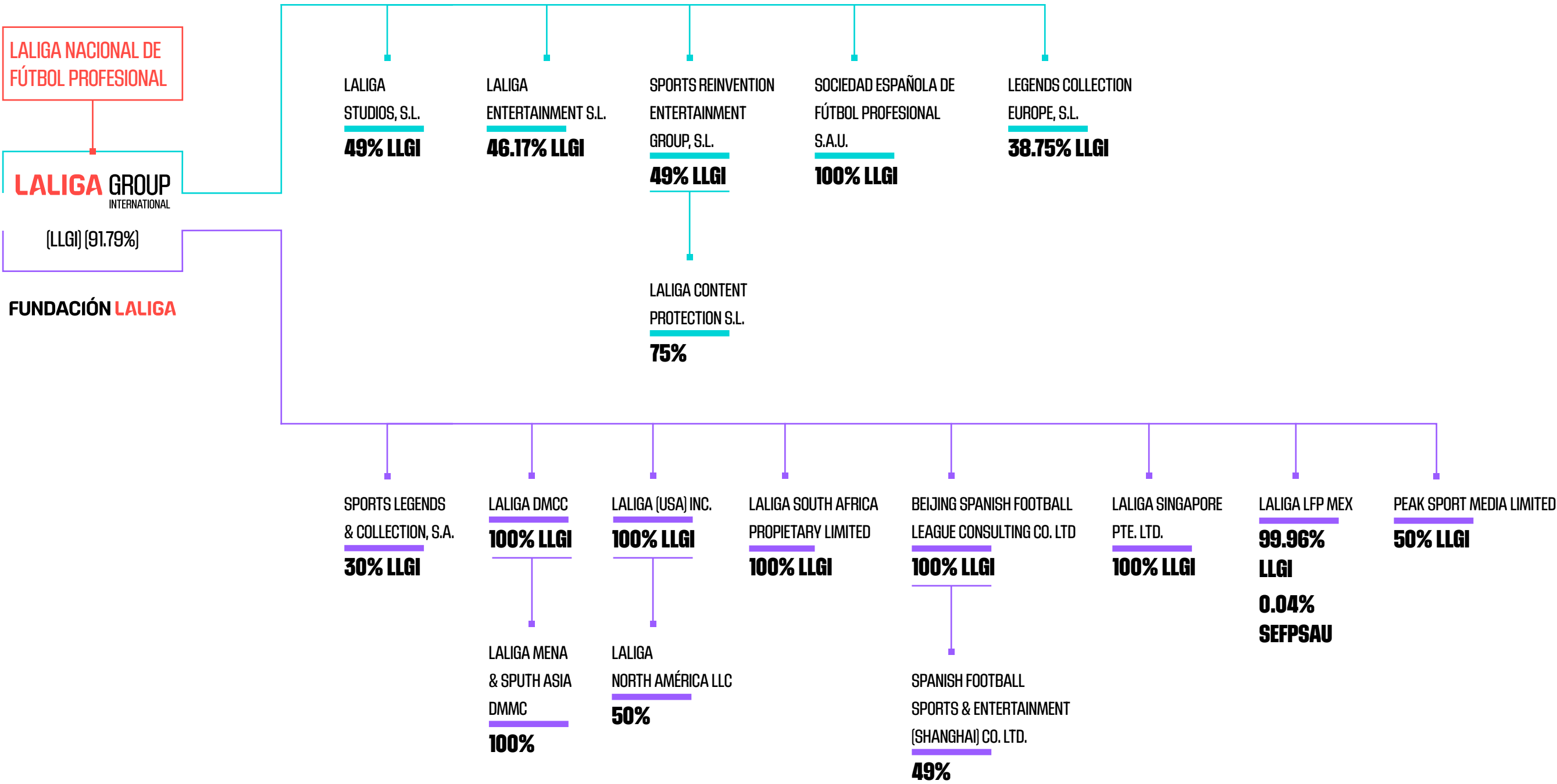


7.1 / LALIGA'S GOVERNANCE AND ADMINISTRATION STRUCTURE

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.

LALIGA's corporate structure



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.

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
- The Executive Committee
- President
- The Association Disciplinary Judge
- The Budget Validation Body
- The Audiovisual Rights Management Oversight Body
- The Electoral Committee
- The Association Disciplinary Judge
- The Economic Control Committee
- The Licensing Committee
- The Budget Validation Body
- The Regulatory Compliance Body
- The Audit and Internal Control Committee
- 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:

General Assembly	
The highest governing body of LALIGA and the expression its associates' will.	
Main functions:	<ul style="list-style-type: none"><li>• Approves the accounts and the budgets.</li><li>• Decides on the impact of expenses among LALIGA's members.</li><li>• Details the terms of registration in the Association and the terms for taking part in each Division</li><li>• Appoints external auditors, if any.</li><li>• The election of the President of LALIGA.</li><li>• Changes the registered office.</li><li>• Approve, amends or repeals the Articles of Association and General Regulation.</li><li>• The election of the Association Disciplinary Judge and the Economic Oversight Committee.</li></ul>
The General Assembly is made up to:	<ul style="list-style-type: none"><li>• The President of LALIGA, who will be the President of the Assembly and;</li><li>• A representative of each of team registered in LALIGA at the time of the Assembly and whose voting rights are not suspended.</li></ul>
Secretary: Assistant: Also: Additionally:	<p>LALIGA's Legal Director shall act as the Secretary and be entitled to take the floor, but not to vote.</p> <p>the Director General be entitled to take the floor but not to vote.</p> <p>the President of the Royal Spanish Football Federation has the right to attend (with the right to take the floor but not to vote).</p> <p>may also attend without the right to take the floor or to vote, except where the President concedes them the floor:</p> <ul style="list-style-type: none"><li>- Any persons invited by the President.</li><li>- A companion for each full member of the Assembly and;</li><li>- A representative of the Sports Corporations or Clubs that are affiliates of LALIGA that have had their right to vote suspended.</li></ul>



Division Committees	
Bodies of the various professional competitions organised by LALIGA	
Main functions:	<ul style="list-style-type: none"><li>• To approve the distribution of the economic funds between SADs and Clubs for each Division.</li><li>• To approve the schedule of match dates and times affecting their Division.</li><li>• To look into and approve amendments applicable to competitions where these solely affect the Division that adopts the resolution.</li><li>• 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.</li><li>• To elect the first and second Vice-Presidents of LALIGA as appropriate and exercise their vote of no confidence as appropriate.</li></ul>
Each Division Committee it made up to:	<ul style="list-style-type: none"><li>• The President of LALIGA who chairs it and;</li><li>• A representative of each Sports Corporation or Club registered in the same competition division.</li></ul> <p>The Legal Director of LALIGA shall act as Secretary, and be able to speak but not vote, and the Corporate General Manager shall attend, who shall be able to speak but not vote.</p> <p>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.</p>

Delegated Committee	
LALIGA's ordinary governance and administration body	
Main functions:	<ul style="list-style-type: none"><li>• To carry out any resolutions adopted by the General Assembly and/or the Division Committees.</li><li>• To propose the initiation of disciplinary proceedings</li><li>• To draw up LALIGA's budget, as well as the Profit and Loss Account and the Budget Settlement.</li><li>• To deal with any consultation broached on the interpretation of LALIGA's Articles and Regulations.</li><li>• To recommend rules and criteria on drawing up the budgets of LALIGA members.</li></ul>
Chairman:	The President of LALIGA Mr Javier Tebas Medrano
Vice-Presidents:	Mr Miguel Ángel Gil Martín (1st) and Mr Francisco J. Catalán Vena (2nd)
Membership:	<p>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).</p> <ul style="list-style-type: none"><li>- Chief Business Officer of LALIGA</li><li>- Chief Executive Officer of LALIGA</li><li>- Secretary of LALIGA's Executive Committee</li></ul>

President	
<p>The President is the highest position in LALIGA, holding the governance and legal representation of it and with the executive powers conferred.</p> <p>He has been the President of LALIGA since April 2013. He was re-elected in 2016, 2019 and again in 2023 for another four years.</p>	<p>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.</p> <p>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.</p>

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.

Currently, the Executive General Manager of LALIGA is Mr Jorge de La Vega, since January 2024.

Audit and Internal Control Committee

During the 2020/2021 Season, an amendment to the Articles of Association was approved, first of all by the Executive 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.

The new body is in charge of supervising the independence of the external auditor, the process for drawing up and presenting financial and non-financial information, internal control and risk management systems and internal audit and compliance duties, both for LALIGA and its subsidiary companies.

Corporate General Manager

The Corporate General Manager of LALIGA is the person appointed by the Executive Committee who supervises 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 Executive Committee.

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
Audit and Internal Control Committee		



7.1.1/ Remuneration of senior management<sup>19</sup>

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 2024 to all senior management amounts to 6,251 thousand euros (5,840 thousand euros in financial year ended 30 June 2023), and there are no loans to senior management at the end of financial year ended 30 June 2024 nor financial year ended 30 June 2023.

The primary aim of LALIGA's Remuneration Policy is to generate sustainable value over time, while also ensuring 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.

Annual remuneration to senior management in thousands of €

	2022-23			2023-24		
	Fixed	Variable	Total	Fixed	Variable	Total
President	2,170	1,175	3,345	2,237	1,349	3,588
General Management	1,079	600	1,679	1,117	750	1,887
General remuneration of LALIGA's Senior Management	3,878	1,962	5,840	3,950	2,301	6,251

<sup>19</sup> 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  
for good corporate governance,  
ethics and transparency in business  
represents one of the most important  
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** establishes the principles and values that should guide the conduct of all of LALIGA in the development of its activities.
- The **Good Governance Code** internally regulates the daily work and self-regulates the functioning of LALIGA, gathering all the European and Spanish legal principles, guaranteeing an ethical and transparent governance.

- The **Third Party Code of Ethics** establishes 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 **Regulatory Compliance Policy** establishes the criteria and guidelines that should govern LALIGA and the operation of its Compliance Management System.
- The **Policy on gifts, invitations and donations** establishes the criteria that regulate the giving and/or accepting of gifts, invitations, hospitality and solidarity contributions.
- The **Expenses Policy** establishes the operational and management rules concerning expenses incurred by LALIGA’s staff in the performance of their professional tasks and duties.
- The **Procurements and contracting policy** establishes the need to open procurement processes to suppliers above a certain amount, as well as the need to duly justify the procurement decision.
- The **Corporate personal data processing policy** establishes 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.





- The **Corporate information security policy** establishes 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** establishes the basic principles that must guide anti-corruption actions in order to avoid unduly influencing third parties by altering the natural course of professional or business relationships.
- The **Competition Policy** sets out the basic principles of competition law that obliged parties should be aware of and provides guidelines for action to avoid infringing competition.
- The **Prevention of Money Laundering and Terrorist Financing Policy** establishes the general guidelines for action to prevent and detect money laundering and terrorist financing risks, as well as to provide a firm and appropriate response to these risks.
- The **Child Protection Policy, as the reference regulatory framework for protection against violence against children and adolescents** configures a Child Protection System, which, with the aim of responding to Organic Law 8/2021 (LOPVI), has drawn up a set of manuals that help us to establish safe and coordinated procedures to act in any risk situation involving minors, such as:
  - Child Protection Code of Conduct, which details principles of behaviour and situations to avoid.
  - Action Protocol, which regulates how to proceed in situations of violence against minors.
  - Protection Roles and Responsibilities Manual, which sets out the structure of the protection system with its various positions and responsibilities.
- The **Travel Policy** defines and establishes the rules of operation and management in relation to travel that, as a result of the performance of professional tasks and duties, must be undertaken by LALIGA staff.
- The **Corporate Volunteering Policy** defines the LALIGA Volunteering Programme and sets out the process for carrying it out, guaranteeing its proper functioning and compliance with all the rights and duties of the parties involved.
- The **Internal Reporting System** establishes the procedure for reporting any irregular conduct that may have been committed within LALIGA or in the professional relationships that it has maintained in the past, maintains in the present or that may occur in the future. This is developed through the following documents:
  - Internal Reporting System Policy.
  - Internal Reporting System Policy Operating Manual.
  - No-Retaliation Protocol
- The **Third party assessment and approval manual** regulates the internal risk assessment process for Third Parties with which LALIGA, or any other entity for which it provides Compliance services, establishes business relationships.



- The **ICFR policy** establishes the set of processes that LALIGA carries out to provide a reasonable level of assurance regarding the reliability of financial information.
- The **DPO Operating Manual** establishes the principles, configuration, functions, rules and resources of the figure of the Personal Data Protection Officer; and details the obligations and procedures in relation to any matter affecting personal data.
- The **Procedure to manage data protection controls** establishes guidelines and directives for to identify, plan, implement, review and audit data protection controls.
- The **Rights Management Procedure** establishes the guidelines and directives to manage and process requests to exercise rights recognised by data protection regulations for personal data subjects.
- The **Third party risk management procedure for data protection and information security** identifies the main risks associated with the contracting of third parties and establishes the guidelines and directives to be followed in LALIGA for their mitigation.
- The **Internal Audit Manual** regulates LALIGA's audit function, serving as a technical tool for practical application and a reference framework to guide the development of internal audit work.



### 7.2.1/ Commitment to integrity and business ethics

LALIGA marks a significant milestone in its commitment to integrity and business ethics by obtaining several compliance-related certifications.

- **Anti-Bribery Management System in accordance with ISO 37001:2017:** The great work done in the implementation of this Management System through comprehensive self-regulation with multiple controls to identify and mitigate the risks associated with bribery and corruption is acknowledged.
- **Criminal Compliance Management System in accordance with UNE 19601:2017:** This Management System allows LALIGA to prevent and manage legal risks in its operations, establishing the corresponding internal control measures and mechanisms, and its certification is a good example of the work carried out in this area.
- **ISO 37002:2021 Complaints Channel Management System:** This certification verifies and endorses the work carried out by LALIGA in implementing secure channels through which irregularities can be communicated, both from inside and outside our Organisation, establishing efficient and reliable procedures for the processing of such communications.

These three certifications verify this continuous effort of development in terms of business ethics and integrity, reinforcing the LALIGA brand, generating confidence in its stakeholders and providing value for sport in general, and for its competitions in particular.





08.

# ANNEXES



ANNEX I

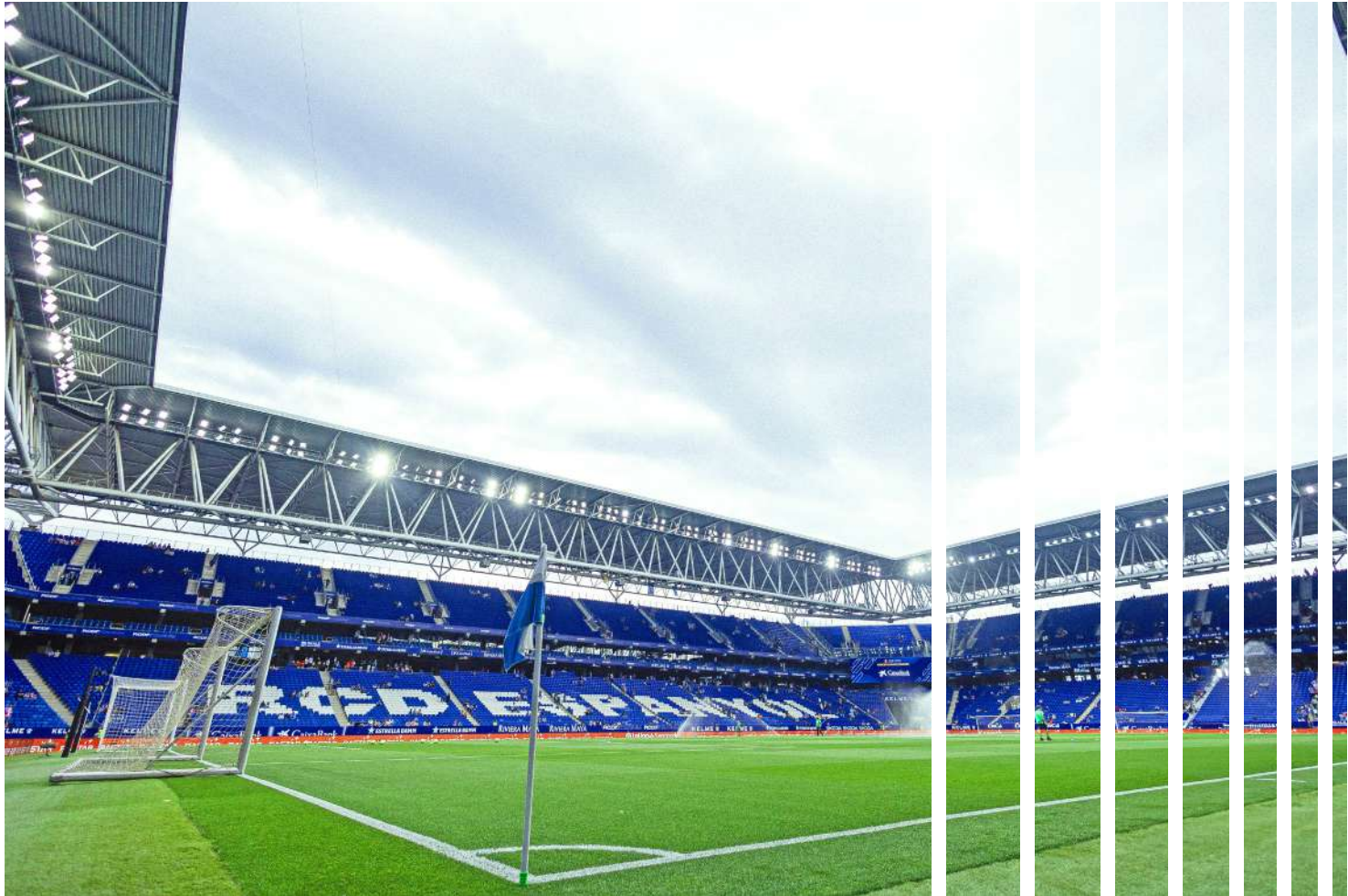
ABOUT  
THIS REPORT

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 2023-24 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

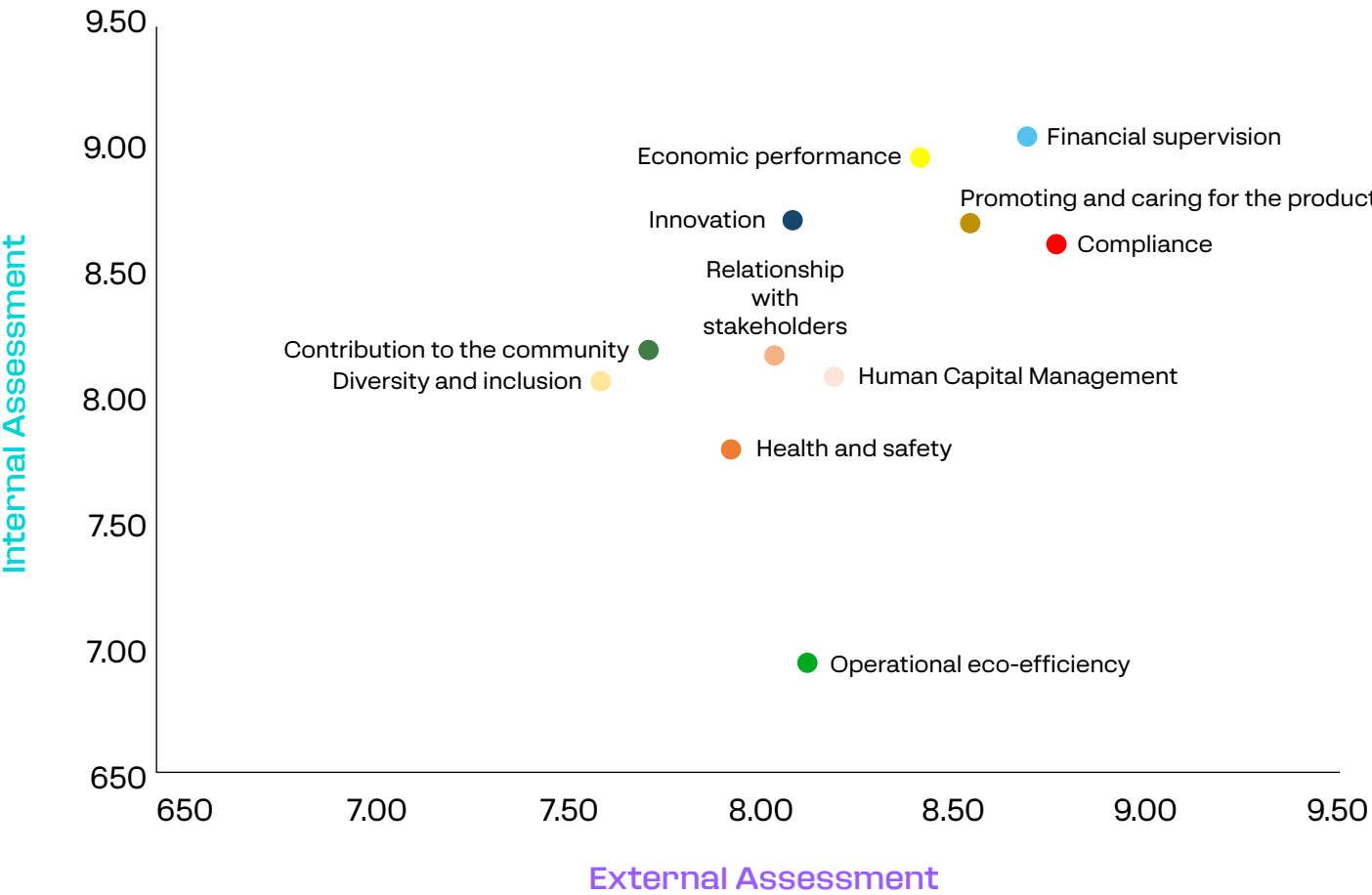


Semi-structured interviews and online surveys

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 broadcasting 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

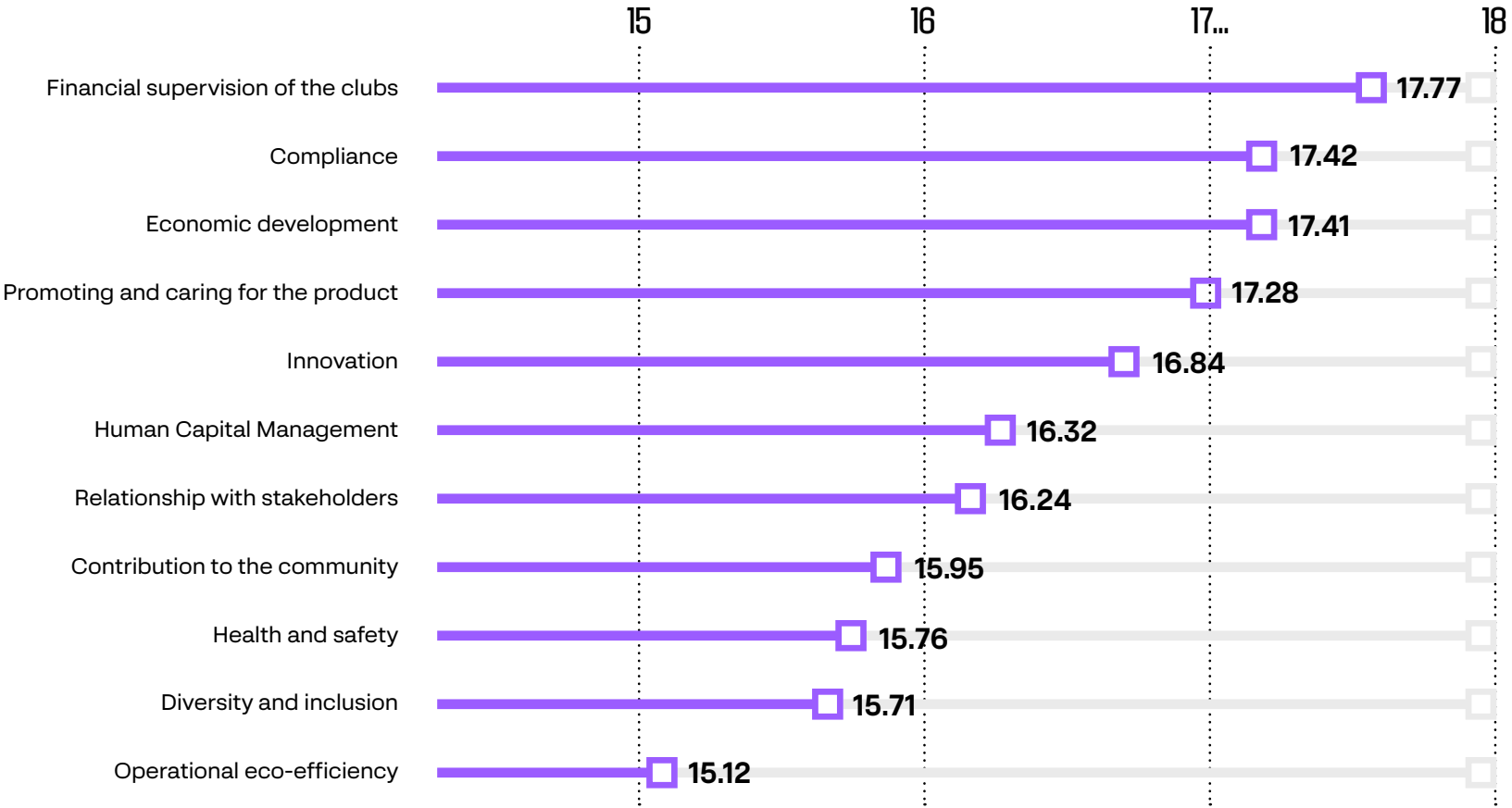


- Operational eco-efficiency
- Diversity and Inclusion
- Health and Safety
- Contribution to the community
- Stakeholder relations
- Human Capital Management
- Innovation
- Promoting and caring for the product
- Economic performance
- Compliance
- Financial Supervision

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 2023-24 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.

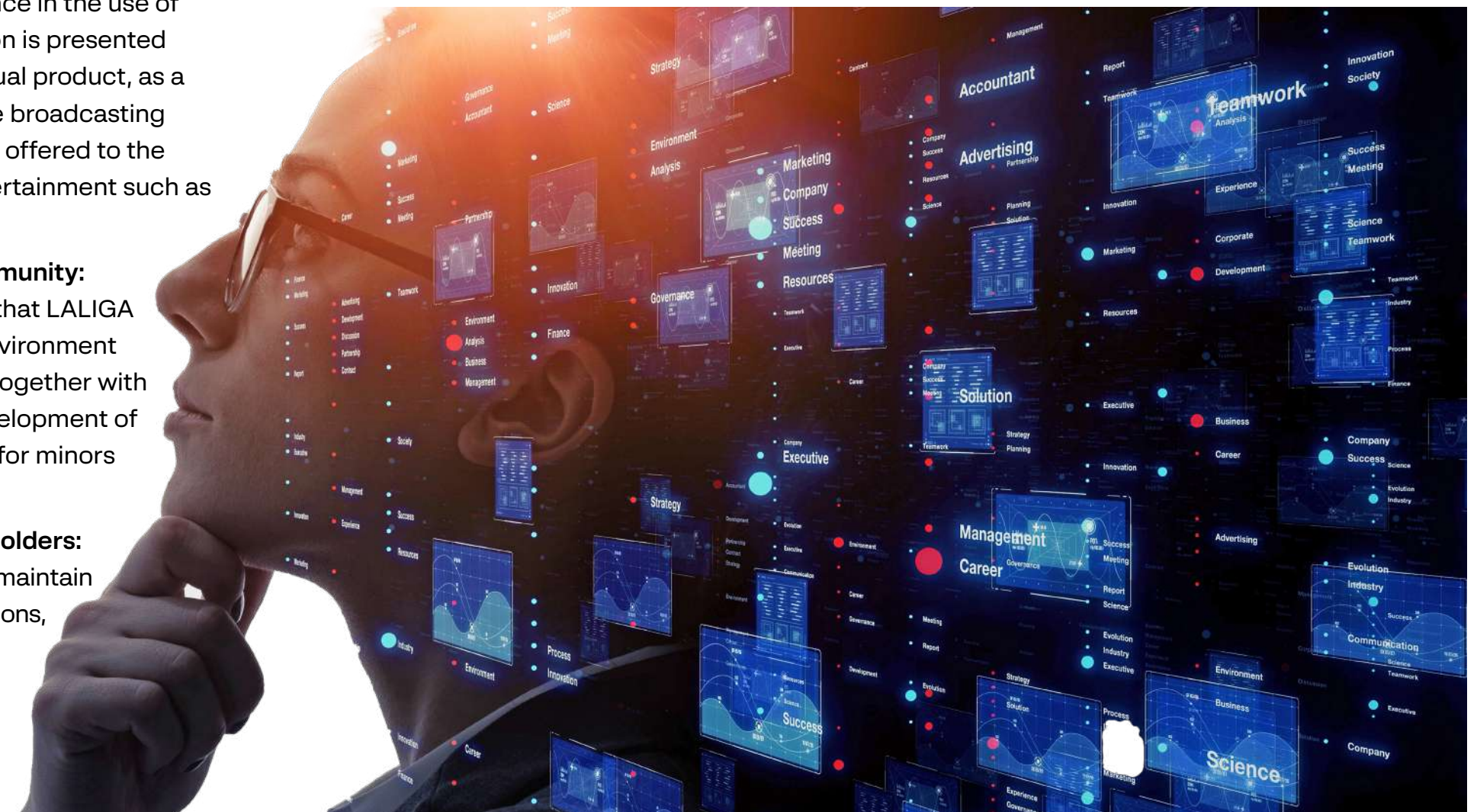
**Material issue, Innovation and digital transformation:** Converting LALIGA into a data-driven organisation where data analysis is integrated as a central axis in decision-making. Innovation in the services it provides to clubs and end consumers is based on excellence in the use of technological tools,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

HUMAN  
CAPITAL  
TABLES,  
FACTS AND  
FIGURES

Staff

Breakdown of the workforce by age and sex

Financial year	FV 2122			FV 2223			FV 2324		
	Sex			Sex			Sex		
Age	M	W	Total	M	W	Total	M	W	Total
From 20 to 29	93	43	136	88	47	135	76	48	124
From 30 to 45	302	132	434	247	127	374	254	122	376
> 45 years old	111	30	141	97	34	131	117	37	154
	506	205	711	432	208	640	447	207	654

Breakdown of the workforce by professional category and sex

Financial year	FV 2122			FV 2223			FV 2324		
	Sex			Sex			Sex		
Professional category	M	W	Total	M	W	Total	M	W	Total
Scholarships	9	2	11	15	5	20	19	5	24
Support	115	70	185	140	75	215	134	70	204
Coordinators	296	106	402	214	103	317	221	103	324
Managers	66	18	84	46	15	61	53	20	73
Directors	20	9	29	17	10	27	20	9	29
			711			640			654

Breakdown of the workforce by type of workday and sex

Financial year	FV 2122			FV 2223			FV 2324		
	Sex			Sex			Sex		
Match day	M	W	Total	M	W	Total	M	W	Total
Part time	48	8	56	55	10	65	65	12	77
Full time	458	197	655	377	198	575	382	195	577
			711			640			654

Breakdown of the workforce by contract type and sex

Financial year	FV 2122			FV 2223			FV 2324		
	Sex			Sex			Sex		
Type of contract	M	W	Total	M	W	Total	M	W	Total
Scholarship	9	2	11	15	5	20	19	5	24
Temporary	198	5	203	21	2	23	4	1	5
Permanent	483	14	497	396	201	597	424	201	625
	690	21	711	432	208	640	447	207	654

Breakdown of workforce **by country**

Financial year	FY 2122			FY 2223			FY 2324		
	Sex			Sex			Sex		
Country	M	W	Total	M	W	Total	M	W	Total
Spain	481	198	679	406	200	606	434	201	635
China	2	0	2	2	0	2	2	0	2
Dubai	6	2	8	5	2	7	4	0	4
India	1	0	1	0	0	0	0	0	0
Jordan	1	0	1	1	0	1	1	0	1
Ecuador	1	0	1	0	0	0	0	0	0
Mexico	8	2	10	11	2	13	0	1	1
USA	2	0	2	2	0	2	2	0	2
Singapore	3	0	3	4	1	5	3	2	5
South Africa	1	3	4	1	3	4	1	3	4
	506	205	711	432	208	640	447	207	654

Staff leaving **by professional category**

Professional category	21-22	22-23	23-24
Directors	2	1	2
Managers	2	2	2
Coordinators	6	8	6
Support	13	22	11
Scholarships	0	0	0
Total by category	23	33	21

Redundancies **by age group and sex**

Age groups	21-22	22-23	23-24
From 20 to 29	2	5	4
From 30 to 45	10	21	11
> 45 years old	11	7	6
Total by category	23	33	21
Sex			
Men	12	28	17
Women	11	5	4
Total by sex	23	33	21

Average number of employees **by type of contract and age group**

Type of contract	Scholarship			Permanent			Temporary			Total		
Season	21-22	22-23	23-24	21-22	22-23	23-24	21-22	22-23	23-24	21-22	22-23	23-24
Men	5.18	8.67	15.85	458.91	439.13	420.56	8.89	16.97	6.61	472.98	464.77	443.02
From 20 to 29	4.97	8.04	14.19	65.27	57.90	56.75	4.47	8.79	1.49	74.71	74.73	72.43
From 30 to 45	0.21	0.63	1.66	1282.09	270.35	250.36	4.32	5.85	3.46	286.62	276.83	255.48
>45 years old	0	0	0	111.55	110.88	113.45	0.1	2.33	1.66	111.65	113.210	115.11
Women	0.74	2.53	2.54	197.73	198.3	207.56	3.06	1.64	0.5	201.53	202.47	210.60
From 20 to 29	0.74	2.16	2.54	34.14	33.87	40.33	0.91	1.34	0.32	35.79	37.37	43.19
From 30 to 45	0	0.37	0	134.10	131.31	130.31	1.11	0	0.18	135.21	131.68	130.49
>45 years old	0	0	0	29.49	33.12	36.92	1.04	0.3	0	30.53	33.42	36.92
	5.92	11.20	18.39	656.64	637.43	628.12	11.95	18.61	7.11	674.51	667.24	653.62



Average number of employees by type of workday and age group

Type of contract	Full time			Part time			Total		
Season	21-22	22-23	23-24	21-22	22-23	23-24	21-22	22-23	23-24
MEN	426.36	412.00	378.53	46.62	52.78	64.49	472.98	464.78	443.02
From 20 to 29	71.53	70.10	68.73	3.18	4.63	3.70	74.71	74.73	72.43
From 30 to 45	267.93	254.48	232.54	18.69	22.35	22.93	286.62	276.83	255.47
>45 years old	86.9	87.42	77.26	24.75	25.80	37.86	111.65	113.22	115.12
WOMEN	192.15	193.15	198.42	9.38	9.32	12.17	201.53	202.47	210.59
From 20 to 29	34.09	35.90	40.95	1.70	1.48	2.24	35.79	37.38	43.19
From 30 to 45	130.29	125.84	123.55	4.92	5.84	6.93	135.21	131.68	130.48
>45 years old	27.77	31.41	33.92	2.76	2.00	3.00	30.53	33.41	36.92
	618.51	605.15	576.95	56.00	62.10	76.66	674.51	667.25	653.61

Evolution of average remuneration by professional category and sex

Sex	Men			Women		
Season	21-22	22-23	23-24	21-22	22-23	23-24
Professional category						
Scholarships	€8,763.33	€8,957.14	€8,934.59	€8,940.00	€9,040.80	€7,152.00
Support	€24,210.47	€25,553.99	€24,781.53	€27,352.16	€28,678.07	€28,913.21
Coordinators	€51,355.30	€72,704.76	€71,314.99	€48,301.68	€51,934.31	€55,309.40
Managers	€96,445.25	€96,383.93	€103,688.65	€83,879.50	€86,350.22	€87,152.33
Directors	€272,866.71	€272,494.53	€256,199.77	€151,657.31	€154,811.66	€164,571.42

Evolution of average remuneration by sex

Season	21-22	22-23	23-24
Sex			
Men	€59,065.2	€65,594.5	€66,824.6
Women	€48,426.4	€49,945.5	€53,047.1
Gender gap	18.01%	23.86%	20.62%

Average employability by professional category

Season	21-22			22-23			23-24		
Sex	M	W	Total	M	W	Total	M	W	Total
Category									
Directors	19.25	9.00	28.25	21.07	9.49	30.56	22.22	9.52	31.74
2.1 Responsible persons	63.70	16.98	80.68	58.13	17.00	75.13	52.58	20.23	72.81
3.1 Coordinators	131.78	50.73	182.51	114.63	51.05	165.68	97.70	50.47	148.17
3.2 Coordinators	124.91	46.39	171.30	131.07	49.78	180.85	123.50	54.93	178.43
4.1 Support	49.08	49.14	98.22	74.97	61.05	136.02	75.04	63.12	138.16
4.2 Support	43.89	9.50	53.39	56.92	11.57	68.49	56.11	9.00	65.11
Scholarship	2.68	0.61	3.29	7.99	2.53	10.52	15.85	3.32	19.17
Total	435.29	182.35	617.64	464.78	202.47	667.25	443.00	210.59	653.59

Work absenteeism

Season	21-22		22-23		23-24	
Reason / Sex	M	W	M	W	M	W
Workplace accident	7	3	6	1	5	1
Occupational illness	0	0	0	0	0	0
Common accidents	4	1	2	0	3	0
Common disease	58	41	96	74	87	58
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	1	0
Breastfeeding	13	12	12	12	9	9
Birth leave	58	25	59	22	52	15
COVID19	23	11	0	0	0	0
Frequency index	9.06	3.30	6.66	0.83	6.80	0.85
Severity index	3.37	2.09	3.21	2.47	3.22	1.50
Season	21-22		22-23		23-24	
Number of days of absence	6,625		6,825		5,552	

Hours of training by professional category

Season	21-22		22-23		23-24	
Sex	M	W	M	W	M	W
Professional category	Hours	Hours	Hours	Hours	Hours	Hours
Support	6,485.00	1,742.21	2,360.50	2,066.00	3,139.50	4,661.50
Coordinators	7,481.00	3,314.13	11,181.50	5,120.25	8,589.00	3,754.25
Managers	989.26	222.50	1,595.50	654.00	619.00	1,010.50
Directors	269.00	330.17	549.00	456.00	25.00	221.00
Total hours of training	15,224.26	5,609.01	15,686.50	8,296.25	15,686.50	9,647.25
	20,833.27		23,982.75		22,019.75	
	73.08%	26.92%	65.41%	34.59%	56.19%	43.81%



ANNEX IV

EUROPEAN TAXONOMY

Proportion of **turnover** from products or services associated with economic activities that conform to the taxonomy for 2023-24

Financial year 2023-2024	2024			Substantial contribution criteria						Criteria of no significant harm ("Not causing significant harm")						Proportion of turnover conforming to the taxonomy (A.1) or eligible according to taxonomy (A.2) year N-1	Enabling activity category	Transitional activity category	
Economic activities	Codes	Absolute turnover	Proportion of turnover	Climate Change Mitigation	Climate change adaptation	Water	Co-pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Co-pollution	Circular Economy	Biodiversity				Minimum Guarantees
	CCM	Millions of euros	%	Y; N; N/EL(*)	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N				Y/N
A. ELIGIBLE ACTIVITIES ACCORDING TO THE 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.	€1.17	0.06%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.15%	F	
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy efficiency of buildings.	7.5.	€0.09	0.004%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	F	
Turnover from environmentally sustainable activities (conforming to the taxonomy) (A.1)		€1.27	0.062%	0.062%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0.15%		
Of which: enabling		€1.27	0.062%	0.062%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0.15%	F	
Of which: transitional		0	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		T
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%	0%	0%	0%	0%	0%								0%		
A. Turnover from activities eligible under the taxonomy (A.1+A.2)		€1.27	0.06%	0%	0%	0%	0%	0%	0%								0.15%		
B. INELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
Turnover from activities not eligible under the taxonomy (B)		€2,031.76	99.94%																
TOTAL		€2,033.03	100.00%																

	Proportion of turnover/total turnover	
	conforming to the Taxonomy by objective	eligible according to the taxonomy by objective
CCM	0.062%	0.0%
CCA	0.0%	0.0%
WMR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Climate Change Mitigation: CCM  
Climate Change Adaptation: CCA  
Water and marine resources: WMR  
Circular economy: CE  
Pollution prevention and control: PPC  
Biodiversity and ecosystems: BIO

Y: Yes, activity eligible under the taxonomy and compliant with the taxonomy in relation to the relevant environmental objective  
N: No, activity eligible under the taxonomy but not compliant with the taxonomy in relation to the relevant environmental objective  
N/EL: not eligible, activity not eligible according to the taxonomy for the relevant environmental objective

Proportion of **CapEx** from products or services associated with economic activities that conform to the taxonomy for 2023-2024

Financial year 2023-2024	2024			Substantial contribution criteria						Criteria of no significant harm ("Not causing significant harm")						Minimum Guarantees	Proportion of CapEx conforming to the taxonomy (A.1) or eligible according to the taxonomy (A.2) year N-1	Enabling activity category	Transitional activity category
Economic activities	Codes	CapEx (Mill. €)	Proportion of CapEx	Climate Change Mitigation	Climate Change Adaptation	Water	Co-pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Co-pollution	Circular Economy	Biodiversity				
	CCM	Millions of euros	%	Y; N; N/EL(*)	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N				
A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
A.1. Environmentally sustainable activities (activities that conform to the taxonomy)																			
CapEx of environmentally sustainable activities (conforming to the taxonomy) (A.1)		€0	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%		
Of which: enabling		€0	0%		0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	F	
Of which: transitional		€0	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		T
A.2. Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not conform to the taxonomy)																			
CapEx from taxonomy-eligible but not environmentally sustainable activities (activities that do not conform to the taxonomy) (A.2)		€0	0%	0%	0%	0%	0%	0%	0%							0%			
A. CapEx from activities eligible under the taxonomy (A.1+A.2)		€0	0%	0%	0%	0%	0%	0%	0%							0%			
B. INELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
CapEx ineligible activities according to the taxonomy (B)		€18.95	100%																
TOTAL		€18.95	100%																

	Proportion of CapEx/Total CapEx	
	conforming to the Taxonomy by objective	eligible according to the taxonomy by objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WMR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Y: Yes, activity eligible under the taxonomy and compliant with the taxonomy in relation to the relevant environmental objective  
N: No, activity eligible under the taxonomy but not compliant with the taxonomy in relation to the relevant environmental objective  
N/EL: not eligible, activity not eligible according to the taxonomy for the relevant environmental objective

Climate Change Mitigation: CCM  
Climate Change Adaptation: CCA  
Water and marine resources: WMR  
Circular economy: CE  
Pollution prevention and control: PPC  
Biodiversity and ecosystems: BIO



Proportion of **OpEx** from products or services associated with economic activities that conform to the taxonomy for 2023-2024

Financial year 2023-2024	2024			Substantial contribution criteria						Criteria of no significant harm ("Not causing significant harm")										
Economic activities	Codes	OpEx (Mill. €)	Proportion of OpEx	Climate Change Mitigation	Climate Change Adaptation	Water	Co-pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Co-pollution	Circular Economy	Biodiversity	Minimum Guarantees	Proportion of OpEx conforming to the taxonomy (A.1) or eligible according to the taxonomy (A.2) year N-1	Enabling activity category	Transitional activity category	
	CCM	Millions of euros	%	Y; N; N/EL(*)	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	F	T	
A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																				
A.1. Environmentally sustainable activities (activities that conform to the taxonomy)																				
OpEx from environmentally sustainable activities (conforming to the taxonomy) (A.1)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A			
Of which: enabling		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A	F		
Of which: transitional		N/A	N/A	N/A						-	-	-	-	-	-	-	N/A		T	
A.2. Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not conform to the taxonomy)																				
OpEx from taxonomy-eligible but not environmentally sustainable activities (activities that do not conform to the taxonomy) (A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A							N/A				
A. OpEx from activities eligible under the taxonomy (A.1+A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A							N/A				
B. INELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																				
OpEx from ineligible activities according to the taxonomy (B)		N/A	N/A																	
TOTAL		€2,080.35	100%																	

	Proportion of OpEx/Total OpEx	
	conforming to the Taxonomy by objective	eligible according to the taxonomy by objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WMR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Y: Yes, activity eligible under the taxonomy and compliant with the taxonomy in relation to the relevant environmental objective  
N: No, activity eligible under the taxonomy but not compliant with the taxonomy in relation to the relevant environmental objective  
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Climate Change Mitigation: CCM  
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ANNEX V

INDEX OF THE NFIS 2023-24

Contents	Page / Direct Response	GRI Standard
Business model		
Brief description of the business model (business and organisation environment)	8	2-6
Geographical presence	31-33	2-1 2-6
Aims and strategies of the organisation	15-17	3-3
Main factors and trends that may affect its future evolution	17-19	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	17-19	2-23, 3-3
Environmental issues		
Current and foreseeable effects of the company's activities on the environment	69	3-3, 2-12
Environmental assessment or certification procedures	71-74	3-3
Resources dedicated to the prevention of environmental risks	71-74	3-3
Application of the precautionary principle	71.74	2-23
Amount of provisions and guarantees for environmental risks	LALIGA does not make provisions 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	71-74	3-3
Taking into account any activity-specific air pollution, including noise and light pollution.	Non-material indicator as it does not affect the development of LALIGA's activity	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.	68-70	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.	Consumption of raw materials is considered non-material. See materiality analysis.	N/A
Direct and indirect energy consumption	67	3-3; 302-1
Measures taken to improve energy efficiency	69	302-1
Use of renewable energies	N/A	N/A
Climate change		
Greenhouse gas emissions	67	305-1; 305-2
Measures adopted to adapt to the consequences of climate change	68-70	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 III page 89-91	2-6; 2-7, 405-1
Total number and distribution of employment contract types.	Annex III page 89-91	2-7
Annual average of permanent temporary contracts and part-time contracts by sex, age and professional category.	Annex III page 89-91	2-7; 405-1
Number of dismissals by sex, age and professional category	Annex III page 89-91	401-1
Average salaries and the trend broken down by sex, age and professional category	Annex III page 89-91	405-2
Wage gap	39	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	79	2-19
Implementation of work disconnection policies	46	3-3
Employees with a disability	40	405-1
Work organisation		
Organisation of working hours	46	3-3
Number of hours of absence	Annex III page 90	403-2; 403-9; 403-10
Measures aimed at facilitating work-life balance and promoting responsible co-parenting	42-45	3-3



Contents	Page / Direct Response	GRI Standard
Health and safety		
Occupational health and safety at work conditions	45	3-3
Occupational accidents, frequency and seriousness, broken down by sex	Annex III page 90	403-2; 403-9; 403-10;
Occupational diseases broken down by sex	Annex III page 90	403-2; 403-9; 403-10
Social relations		
Organisation of social dialogue	46	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	48	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.	46	3-3
Training		
Training policies implemented	43-44	3-3
Total number of training hours by professional category	Annex III page 91	404-1
Accessibility		
Universal accessibility for people with disabilities.	40	3-3

Contents	Page / Direct Response	GRI Standard
Equality		
Measures taken to promote equal treatment and opportunities between men and women	39	3-3
Equality plan	39	3-3
Measures taken to promote employment	38	404-2
Protocols against sexual and sex-based harassment	39	3-3
Integration and universal accessibility for people with disabilities.	40	3-3
Policy against all types of discrimination	40	3-3
Respect for human rights		
Application of due diligence procedures on human rights	63	3-3; 2-23
Prevention of risks of human rights violations and, if applicable, measures to mitigate, manage and repair possible abuses committed	63	2-26
Complaints of human rights violations	63	406-1
Promotion and compliance with the provisions of the fundamental ILO conventions	45-46	407-1
Elimination of discrimination in employment and occupation	63	3-3
Elimination of forced and compulsory labour	63	409-1
Effective abolition of child labour	63	408-1



Contents	Page / Direct Response	GRI Standard
Fight against corruption and bribery		
Anti-corruption and bribery measures adopted	80-81	3-3; 2-23; 205-3; 205-2
Anti-money laundering measures	80-81	3-3; 205-2
Contributions to foundations and non-profit entities	27	413-1
SOCIETY		
Company commitments to sustainable development		
Impact of the company's activity on employment and local development	20	203-1, 203-2, 204-1, 413-1,
Impact of the company's activity on local populations and the territory	20	203-1, 203-2, 204-1, 413-1,
Relationships maintained with players in local communities and the types of dialogue with them	56-63	2-29; 413-1
Association or sponsorship actions	30	2-28, 201-1, 203-1
Subcontracting and suppliers		
Inclusion of social, gender equality and environmental issues in the procurement policy		N/A
Relations with suppliers and subcontractors of their social and environmental responsibility	Non-material indicator as LALIGA does not have any supplier services or subcontracts.	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	3-3
Tax information		
Profits obtained, country by country	33	3-3
Taxes on profits	33	3-3
Public subsidies received	LALIGA has not received any subsidies in any of the geographies in which it is present.	201-4

ANNEX VI

PREPARATION  
OF THE NFIS  
2023-24

Diligence that states that the members of Liga Nacional de Fútbol Profesional’s Executive Committee are aware of all content in the Non-financial Information Statement corresponding to the year ended 30 June 2024 of Liga Nacional de Fútbol Profesional and subsidiaries, presented to the Executive Committee and prepared by them at its meeting on 6 September 2024, across 100 sheets, all initialled by the secretary and the stamp of the Parent Association, numbered as follows:

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<b>2/</b> LALIGA overview	<b>Pag. 5</b>
<b>3/</b> LALIGA's vision	<b>Pag. 14</b>
<b>4/</b> Future strategy: From financial soundness to the Sustainability of the sector	<b>Pag. 16</b>
<b>5/</b> Solvency and growth	<b>Pag. 21</b>
<b>6/</b> Beyond the pitch: LALIGA committed to its surroundings	<b>Pag. 38</b>
<b>7/</b> Good Governance in LALIGA: Committed to the best practices	<b>Pag. 67</b>
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<b>Annex III /</b> Human Capital tables, facts and figures	
<b>Annex IV /</b> European Taxonomy 2023-24	
<b>Annex V /</b> Index of the NFIS 2023-24	
<b>Annex VI /</b> Preparation of the NFIS 2023-24	



