2024-25

NON-FINANCIAL INFORMATION STATEMENT

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1 LALIGA's functions and business model

1.1. LALIGA's functions

LALIGA: Organisation, Regulation and Commercialisation of Professional Football in Spain

LALIGA is much more than the organiser of professional football competitions in Spain. Its role as **competition manager**, **regulator of the football ecosystem** and **driver of commercial management** makes it a key player for the sector's stability and growth.

It is the entity responsible for organising and developing professional football in Spain. Its action model is articulated in three main functions that define its role within the football ecosystem: the **management and organisation of competitions**, the **regulation and supervision of its members** and the **commercial management of assets linked to competition**. Using these three dimensions, LALIGA not only ensures the proper functioning of the championship, but also strengthens the economic stability of the sector and enhances its sustainable growth.

1. Management and Organisation of Competitions

As the organising body of professional football in Spain, LALIGA designs, structures and coordinates the official First and Second Division competitions, in collaboration with the Real Federacion Española de Futbol (RFEF) and under the guidelines of the High Council for Sports (HCS). Its most relevant functions in this area include determining the competition's calendar, setting schedules and managing modifications resulting from disciplinary or safety decisions.

LALIGA also defines the composition and structure of the competitions, establishing the number of participating teams and regulating the system of promotion and relegation between divisions. It is also responsible for supervising the registration and alignment of players, setting transfer periods and ensuring compliance with the requirements set out in the current regulations.

In terms of infrastructure and safety, LALIGA sets the standards that stadiums must meet for professional matches. These criteria cover aspects such as access security, spectator control, facility conditions and the implementation of measures against violence at sporting events, in compliance with national and international legislation.

2. Regulation and Supervision of its Partners

LALIGA also acts as the regulatory body for the clubs and sports limited companies (SAD) that are part of the competition. In this area, it performs financial supervision functions, ensuring that its members comply with the economic sustainability and budgetary control criteria. By reviewing club budgets, LALIGA ensures the stability of the sector and prevents insolvency situations that could compromise the integrity of the competition.

In addition, LALIGA regulates the contractual relations between clubs and their players, as well as with other professionals in the football environment, ensuring compliance with current labour legislation. It also issues regulations on advertising on sports kits, the use of the official match ball, team uniforms and the management of static and dynamic advertising at matches, in line with international football regulations.

Another key aspect of its regulatory role is the disciplinary power it exercises over its members. LALIGA has the power to sanction and establish corrective measures in case of regulatory or financial non-compliance. Likewise, its work in issuing prior reports on issues such as the sale of sports facilities or the amendment of regulations by the RFEF reinforces its role as guaranteeing transparency and competitive balance.

3. Commercial Management of Professional Football Assets

LALIGA is a key player in generating economic value for Spanish football through the commercial management of the assets derived from the competition. The joint marketing of broadcasting rights has become one of the main sources of revenue for clubs, allowing them to maximise their profitability and ensure the financial sustainability of the sector.

In addition to the broadcasting rights, LALIGA manages the distribution of revenue from state sports betting, establishing objective criteria for distributing these funds among the clubs.

Another essential aspect of its commercial work is the ability to directly – or through third parties – exploit any product or right linked to the competition. This includes the signing of strategic agreements with commercial partners, the development of digital product partners and the internationalisation of the LALIGA brand, which contributes to the global expansion of Spanish football and the diversification of its revenue streams.

1.2. LALIGA's business model

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 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.

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.

Roll out of LALIGA's business model

ORGANISER	Competitions
Since 1984, LALIGA has been responsible for organising the professional leagues in Spain. It also has the disciplinary role and financial manager in competitions.	LALIGA's operations in the course of its competitions are governed by the fight against xenophobia, racism, discrimination, violence and intolerance in sporting events, as well as corruption, and the fight against match-fixing.
PRODUCER	**Product**
LALIGA makes significant efforts towards continuously improving its audiovisual product, providing the competition with an infrastructure and the technical means to meet the established quality standards.	Dedicating resources translates into a homogeneous and high-quality televisual production and broadcast of the product. In terms of protecting this product, LALIGA safeguards its intellectual property through all its plans to combat audiovisual fraud.
MARKETER	**Global activation**
The association seeks to increase income derived from its ability to market its brand. The sale of the TV rights, together with the sponsorship strategy and the new business lines, represent a great revenue stream for LALIGA.	The possibility of commercialising 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.

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[1] and Operations Control Units 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 audiovisual fraud and match fixing	• 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.

[1] Society founded in 1994 responsible for deploying its own infrastructure in stadiums.

MARKETING	
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 Aims and strategies of the organisation

The powers vested in LALIGA, together with current regulations[2] governing the organisation of competitions, shape its strategy and business model, which champions its main objective as the sustained and sustainable growth of its members and the competition, based on:

- Economic and financial soundness of clubs.
- Operational excellence in the management and exhibition of the audiovisual product.
- Internationalisation as a growth factor.
- Innovation and technology as a lever of productivity.
- Encouraging the sustained growth of clubs.

In recent years, LALIGA's strategy has been adapting to the needs of Spanish professional football at all times in order to optimise its business model, leveraged on two main lines of action. The protection and promotion of its Clubs and SADs, the competition, and its commercial partners and fans, which have enabled the strengthening of policies aimed at promoting environmental and community programmes with the aim of enhancing positive impacts and mitigating those of a negative nature, allowing LALIGA to be identified as committed and involved player in addressing the main business challenges of the competition.

OPERATIONS	BUSINESS MODEL		
	Regulator ORGANISER	Product PRODUCER	Client MARKETER
	Clubs / SADs	Competition Broadcasting rights	Broadcasters Sponsors Supporters
Protection	Economic and financial oversight Event security Integrity in participation Fight against XVRI (*) Anti-corruption practices and match-fixing Transparency of information Regulatory compliance	Operational excellence (Television Regulations)	Fight against audiovisual fraud Optimising Stadium Attendance
Promotion	Globalisation (internationalisation) Technological adaptation and innovation Digitalisation of production processes Human capital formation Sustained growth of clubs.	Revaluation of the LALIGA brand	Improvement of the audiovisual product 360º online offline experience
Management of environmental impacts and risks	Sustainable infrastructure	Sustainable events	
Management of socio-community impacts and risks	Promotion of sports associations. Encouragement and promotion of grassroots football. Contribution to the transformation of sport in general.	Implementation of socio-community programmes based on two lines of action: inclusion and integration.	

(*) Fighting against xenophobia, violence, racism and intolerance.

[2] Act 39/2022 of 30 December, Royal Decree 05/2015 of 30 April 2015 and the Act on Sport.

2.1. AXES FOR ACTION

Description of the structure of LALIGA's strategic plan for sustainability

LALIGA's strategic sustainability plan is based on a clear and systematic structure, designed to facilitate integrated and effective sustainability management. This strategic framework is articulated around two main dimensions: **Protection** and **Promotion**, applied to three key axes of our activity:

1. **Producer (Clubs/SADs):**
    - **Protection:** Ensures economic and financial oversight, event security, integrity of participation, anti-corruption practices, transparency and regulatory compliance.
    - **Promotion:** Drives globalisation, technological adaptation, digitisation of processes, human capital formation and sustainable economic growth of clubs.
2. **Product (Competition and Broadcasting Rights):**
    - **Protection:** Operational excellence through rigorous application of television regulations.
    - **Promotion:** Strengthening the brand.
3. **Customer (Broadcasters, Sponsors and Fans):**
    - **Protection:** Protection against audiovisual fraud and constant improvement of the stadium experience and safety.
    - **Promotion:** Innovation and continuous improvement of the audiovisual product, offering a comprehensive 360° online and offline user experience.

These three axes are in turn supported by four key areas of sustainable action:

- **Governance:** focused on sustainable finance, ethical and responsible management, adaptability to change and transparent communication.
- **Social-Community:** centred around the training and promotion of grassroots football, protection of amateur football, support for federated sport, sports associations and the protection and development of minors.
- **Human Capital:** aimed at attracting and retaining talent, equal opportunities and the effective application of due diligence.
- **Environment:** oriented towards sustainable infrastructure and events, through specific actions aimed at minimising environmental impact.

In conclusion: This approach enables LALIGA to strategically align its business objectives with its sustainability commitments, thereby facilitating the generation of economic, social and environmental value in a balanced and sustainable manner over the long term.

3 Environment, trends and risks to the business model

LALIGA operates in a highly dynamic global environment, where technological evolution, regulatory changes, social expectations and macroeconomic factors directly impact its activity and business model. This context requires a constant capacity for adaptation and strategic anticipation.

The main factors and trends that may influence the future development of the organisation, both in terms of opportunities and challenges, are therefore analysed. On the other hand, it identifies the key risks linked to its operations and value chain, including those that could have economic, reputational or sustainability implications.

This integrated approach provides a comprehensive and coherent view of the vectors of change affecting LALIGA and the tools with which the organisation manages its exposure to risk, strengthens its resilience and sustains its long-term growth.

Characteristics of the risk management and internal control system in relation to the sustainability disclosure process.

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

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.

Up to three categories of risks are identified and assessed:

Environmental risks (arising from external factors that could have a negative impact on the LALIGA Organisation)

Process risks (those from LALIGA Organisation's internal activity due to the possible design, development or execution of procedures in an inappropriate manner).

Information risks (directly or indirectly affecting the information managed by LALIGA).

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

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

Top 5 risks identified and strategies to mitigate them in order of priority.

Risk	Description	Classification
Risk of piracy and weakened judicial protection	Broadcasting of matches by illegal means that allow users to watch without paying the costs. The mass use of these media can result in economic losses and reduced bargaining power.	Very High
Regulatory and legislative environment in constant change.	Developing activities in constantly changing regulatory and legislative environments, mainly in Spain and the EU. Some of the 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.	High
Declined revenue growth from broadcasting rights.	After a cycle of exponential growth in the value of broadcasting rights, mainly nationally, 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.	High
Creation of alternative competitions to the national leagues.	The creation of alternative competitions to national leagues, such as the European Super League or changes and initiatives made to existing FIFA and UEFA competitions in terms of schedules and match days, distribution of revenues resulting from television rights with a direct or indirect impact on the economic balance of those associated with national leagues.	High
Polarisation between Clubs/SADs with a chance to win the competition and/or qualify for UEFA competitions due to the economic imbalances between them.	Evolution of top-level professional football towards a polarisation between clubs that have a chance to win the competition and/or qualify for UEFA competitions, due to large economic differences or imbalance between affiliated Clubs/SADs.	High

Audiovisual fraud: the main structural threat to the sustainability of the model.

Audiovisual fraud has become one of the main risk factors for the economic sustainability of professional football. In Spain alone, estimates put the losses caused by piracy of football content at 600 to 700 million euros per year. This impact is not only economic: it directly compromises the viability of the business model that underpins the entire value chain of professional sport.

This phenomenon erodes the sector's main revenue source, broadcasting rights, and therefore limits the ability of clubs to compete, invest in talent, develop infrastructure or generate employment. According to sector studies, more than 190,000 direct and indirect jobs in Spain depend on the ecosystem linked to professional football, affecting technical, operational, creative and administrative profiles in clubs, operators, production companies, agencies or sponsoring brands.

Audiovisual fraud is not only a form of illegal consumption, but is in many cases promoted by criminal organisations with links to other crimes such as computer fraud, data trafficking or money laundering. These networks make illegal profits through platforms that monetise stolen content, without paying taxes or contributing any value to the formal economy.

Moreover, the reputational and ethical impact is significant. The social normalisation of illicit access to sports content, especially among users with the economic capacity to pay for it, is evidence of a distorted perception of the value of the product and its implications. The real damage caused by this practice is often underestimated, under arguments such as the price of the service or the economic profile of the athletes, ignoring the fact that professional football revenues are redistributed in a large and complex ecosystem.

LALIGA has been developing a technological content protection system (LALIGA Content Protection) for many years and is pursuing legal action against intermediaries and end users in cooperation with national and international organisations. However, the advance of fraud requires a greater commitment from the digital sector and large technology platforms, especially in terms of de-indexing, demonetisation and removal of illegal content.

From a risk management point of view, audiovisual fraud represents a structural threat that can negatively affect international exposure, investment, club competitiveness and product perception. It is therefore a priority factor in LALIGA's economic sustainability strategy, as it is at the core of the current and future business model of professional football.

4 SOLVENCY AND GROWTH

4.1. LALIGA's commitments to sustainable development

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 recent 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 both physical and 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.[3]

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).

Indirect effects include:

- Productivity gains in sectors such as hospitality, transport, telecommunications, digital services and marketing.
- Improving the employability and training of technical and sports staff.
- Attracting private investment around the renovated facilities and sporting events.
- The promotion of the local economy through events that mobilise thousands of people every week.

Economic growth of the LALIGA ecosystem

The economic evolution of the 42 clubs that make up the competition allows us to project a growing impact on employment generation, business activity, productive investment and tax revenues.

During the 2023/2024 season, the normalised total income of all clubs exceeded 5 billion euros for the first time, reaching **5.049 billion euros**, representing **growth of 3.2%** compared to the previous year, according to the Spanish Professional Football Economic and Financial Report 23/24.[4] This increase is supported by the full recovery of stadium attendance (over **16 million attendees**) and the international expansion of the clubs' brands and the competition itself.

This economic growth has not been limited to recurrent revenues. LALIGA has also recorded **intense investment activity**, with a CapEx volume of more than **1.565 billion euros**, of which **830 million euros** was allocated to infrastructure projects (stadiums, training grounds, innovation centres).

These developments are examples of contributions that go beyond the operational scope of clubs, benefiting communities by improving the urban environment, providing access to sports facilities and stimulating services such as transport, hospitality and sports tourism.

In conclusion: an industry with a growing and sustainable impact.

LALIGA and its clubs have shown remarkable capacity to adapt, resilience and growth in the aftermath of the pandemic. Through a business model that combines financial sustainability with technological innovation and social commitment, professional football is consolidated a lever for economic and territorial development.

The latest data shows a continuing growth trend that reinforces the estimates made in previous reports, allowing us to project an even greater impact in upcoming seasons thanks to maturing investments in infrastructure, technology, training and international expansion. LALIGA not only competes to offer the best football, but also to lead a development model that boosts the wellbeing of people and communities throughout Spain.

Economic value generated during the 2024-25 season

[3] Socio-economic impact of professional football in Spain. KPMG 20 July 2023

[4] https://www.laliga.com/transparencia/gestion-economica/informe-economico-financiero

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

Economic value generated during the 2024-25 season

Value Generated			€ Thousand
	2024/2025	2023/2024	2022/2023
Sponsorship, licences and other income	129.501,00	162.619,88	150.218,00
Commercialisation of audiovisual rights	1.872.710,00	1.855.942,40	1.827.137,00
Provision of sports facility maintenance services	12.396,00	13.007,40	16.396,00
Provision of digital and technological services and others	3.091,00	1.459,68	3.304,00
Net Revenue	**2.017.698,00**	**2.033.029,36**	**1.997.055,00**
Football poold	3.682,00	3.593,44	3.239,00
Income from public entities	**3.682,00**	**3.593,44**	**3.239,00**
Ancillary and other income	**31.645,00**	**29.125,50**	**34.909,00**
Finance income	**47.203,00**	**41.548,34**	**88.104,00**
Other income	**1.910,00**	**7.555,00**	**5.699,00**
Total Economic Value Generated	**2.102.138**	**2.114.852**	**2.129.006**

Economic value distributed during the 2024-25 season

Value Distributed			€ Thousand
	2024/2025	2023/2024	2022/2023
Commercial management expenses – sponsorship, licences and ot	73.240,00	78.318,26	78.477,00
Expenses on commercialisation of audiovisual rights	1.572.662,00	1.636.225,85	1.663.042,00
Expenses on provision of sports facility maintenance services	9.110,00	9.893,00	11.553,00
External services expenses	45.163,00	58.800,00	65.034,00
Other current operating expenses	223.423,00	156.633,00	112.306,00
Total Operating Costs	**1.923.598,00**	**1.939.870,11**	**1.930.412,00**
Total Wages and Salaries	**40.444,00**	**39.509,00**	**39.864,00**
Total Payments to Public Administrations	**25.654,00**	**24.724,00**	**25.121,00**
Share of profit of equity-accounted investees	**(627,00)**	**1.198,00**	**954,00**
Total Community Investments	**99.291,19**	**96.301,00**	**99.991,00**
Total financial and exchange results	**21.288,00**	**19.342,00**	**20.570,00**
Total Economic Value Distribuided	**2.111.635**	**2.120.944**	**2.116.912**
ECONOMIC VALUE RETAINED	**4.592**	**(6.092)**	**12.094**

4.2. LALIGA and the oversight of clubs

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	▪ Exclusive organisational competence for LALIGA. ▪ Increased flexibility in decision making.	▪ To promote greater discipline and rationality in club finances. ▪ To encourage clubs to operate based on their own income generating capabilities. ▪ To promote responsible spending for the long-term benefit of football. ▪ To protect the viability and sustainability of the competitions and the Clubs/SADs.	▪ Improved negotiation capacity with operators. ▪ Increased income generation for Spanish football in general.

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.

Financial and economic development of the clubs since the introduction of Economic Control

Since the implementation of the Economic Control rules in the 2013/2014 season, and particularly with their consolidation from the 2015/2016 financial year onwards, LALIGA has managed to transform the economic-financial situation of its clubs. These rules, which were pioneering in Europe, have introduced criteria of prudence, sustainability and transparency that have allowed the construction of a more robust competitive model with a long-term vision.

1. **Improvement of asset value and solvency**

One of the most illustrative indicators of this development is the increase in the clubs' **net equity.** In the 2015/16 season, the aggregate net equity of the clubs was **845 million euros**. At the end of the 2023/24 season, this stood at **2.24 billion euros including the effects of LALIGA Impulso**, an increase of **165% in eight years**.

This reflects not only a recovery after the pandemic, but also a clear improvement in the degree of capitalisation of the clubs, which have been able to reinforce their structures with their own resources, increasing their financial autonomy.

The **equity ratio** (ratio of net assets to total liabilities plus equity) has also shown a favourable trend, standing at **22.1% in the 2023-24 season**, compared to 13.7% in the 2021-2022 season, which is evidence of a more solvent and balanced model.

Equity	Sporting / economic season								
	1516	1617	1718	1819	1920	2021	2122	2223	2324
Net Equity Without LALIGA Impulso (€m)	845	860	1050	1716	1748	1189	1106	1374	1168
Net Equity With LALIGA Impulso (€m)	845	860	1050	1716	1748	1189	1725	2260	2240

2. **Record high revenues and increased diversification**

During the 2023-24 season, the **normalised revenue** of the 42 clubs as a whole reached **5.048 billion euros**, the highest figure ever recorded. This result is the result of sustained growth in **merchandising (€1.288bn)** and **matchday (€716m)** revenues, as well as strong performance in European competitions. The revenue structure has become more diversified and less dependent on player transfers, indicating a greater financial maturity of the sector.

3. **Cost control and operational efficiency**

The clubs as a whole have managed to keep a **tight grip on the squad cost (CPD)**, which represents the main component of expenditure in the sector. In the 2023-24 season, CPD was below 70% of ordinary revenues plus transfer profit, the benchmark threshold set by UEFA to ensure financial sustainability.

In addition, wage costs performed in line with revenue growth: while **Net Turnover grew 4.7%**, **payroll costs fell 3.8%**, which allowed **increased operating margins**, reaching an **EBITDA of 422 million euros**, **74% more than the previous year**.

4. **Sustained investment in productive assets and consolidation of structural growth**

Since the 2018-19 season, clubs have invested more than **8.4 billion euros** in productive assets, of which **2.945 billion euros has been spent on infrastructure** (stadiums, training grounds, innovation centres, etc.). In the 2023-24 season, **net investment in infrastructure (net CAPEX)** was **787 million euros**, exceeding investment in players for the second year in a row.

This change in investment pattern is evidence of a strategic shift towards long-term assets, which guarantee sustained returns and greater resilience to market cycles. This transformation has been made possible largely thanks to the **LALIGA Impulso** initiative, which has channelled more than 1.9 billion euros into the structural strengthening of clubs.

4.3. Defending the audiovisual product: strategic core of LALIGA's sustainability

In the current professional sport ecosystem, the economic sustainability of a competition such as LALIGA depends largely on protecting its main asset: broadcasting rights. This content is not only the economic engine that finances the development of clubs, but also the emotional and experiential link that connects millions of fans with their teams every week. In this sense, the audiovisual product represents much more than a broadcast: it is the lifeblood of the business, the means by which value is generated, investment is attracted and global partnerships are consolidated.

LALIGA has therefore made the fight against audiovisual fraud a strategic priority. Since 2013, the organisation has led an advanced and multidisciplinary model to combat piracy, evolving from technological detection tools to a comprehensive policy that articulates legal actions, awareness campaigns, institutional collaborations and constant innovation.

This strategy not only responds to the need to safeguard broadcasting rights revenues, which form the basis of the economic distribution between clubs, but also protects the interests of broadcasters, sponsors, official platforms and, above all, the fans. Ensuring safe, legal and quality access to broadcasts is essential to maintain consumer confidence and to preserve the prestige of the competition in an increasingly competitive and digitised global environment.

In a context of proliferation of illegal broadcasts and massive access to illegal content, LALIGA has reinforced its structure and has drawn up an ambitious roadmap with the aim of reducing audiovisual fraud by 50% in key markets such as Spain and Latin America within one year. This determination reflects the organisation's commitment to product integrity, fairness among its licensees and the sustainability of professional sport.

To defend the product is to defend the competition. And in LALIGA, protecting broadcasting rights means protecting the future of football.

The four pillars of the fight against audiovisual fraud in LALIGA

To protect the value of professional football, LALIGA has developed a comprehensive strategy based on four main pillars. These pillars are the basis of its anti-fraud policy and summarise how piracy is combated in an effective and coordinated manner.

1. Legal Pillar: cracking down on audiovisual fraud
LALIGA uses all available legal tools to stop illegal broadcasts of matches. This includes taking those responsible to court, calling for the shutdown of pirate websites and applications, and promoting real-time signal blocking. The aim is to make illegal broadcasts unavailable as soon as they are detected.

2. Communication Pillar: inform, educate and mobilise
In addition to taking action, it is essential to explain why. This is why LALIGA works to raise awareness among both professionals in the sector (media, governments, platforms) and the fans themselves. Campaigns are promoted to warn of the risks of consuming pirated content, such as low quality, digital insecurity or loss of jobs in the entertainment industry.

3. Collaboration Pillar: working as a team to be more effective
The fight against piracy cannot be fought alone. LALIGA collaborates with telecommunications operators, other sports leagues, governments and institutions to create more effective laws and curb access to illegal content.

4. Technology Pillar: using innovation to stay one step ahead
Technology is key in this battle. LALIGA works with its technology partner, Sportian, to detect illegal broadcasts, measure their impact and generate research reports. In addition, it works with its official partners to improve the security of the platforms from which content is legally broadcast.

4.4 Committed to the integrity of the competition

LALIGA is firmly committed to protecting the integrity of Spanish professional football, ensuring that the competition takes place under conditions of fairness, transparency and legality. In this regard, policies, protocols and tools have been established to prevent, detect and take action against possible irregular practices that could compromise the fair conduct of matches, especially those linked to match-fixing or the influence of illegal betting.

Leaving aside the fact that legal compliance is mandatory, dishonest practices in sport have a number of negative consequences and represent one of the biggest threats facing football on a global scale. Such practices lower the credibility of sport and the industry, they affect the quality of the competition and, ultimately, its value.

Our policy is based on eliminating and completely eradicating corruption in the world of football and promoting a culture of good governance in sport. "**Zero tolerance towards match-fixing"** which aims to establish a code of conduct for the integrity of the game for all participants in national football, including players, referees, officials and managers, working closely with the football and wider sporting community with a view to protecting the integrity of matches and the competition through:

- Promoting integrity through education, training, and awareness of potential threats.
- Identifying, investigating and penalising match-fixing offences.

Continuous improvement in integrity management, together with awareness of both personal and professional risks, and sharing strategies with our key stakeholders to address vulnerability, are key elements that contribute to protecting the integrity of our competition. This approach aims to achieve a tangible positive impact, enabling us to gain recognition as a competition that exemplifies the highest standards of Fair Play and sporting integrity.

The involvement of our key stakeholders contributes significantly to strengthening our brand reputation, which in turn fosters the promotion of core values such as education, spirit and sporting culture. These principles are fundamental to our competition and, if not heeded, could potentially impact negatively on the intangible value of LALIGA.

The main objective of our integrity work is to prevent sports fixing and sports betting fraud, which carry significant multifaceted financial and reputational risks, and it is therefore essential to achieve more effective action by the administration to shorten the time between reporting and penalising, thereby reducing the negative impact of such delays.

These models contain the surveillance or control measures and plans that, at all times, are required by LALIGA in terms of Integrity to avoid actions aimed at predetermining, determining or altering at any time and/or in any way, by means of price, intimidation or simple agreements, the result of a match or competition.

It should be noted that together with the internal regulations established by the LALIGA, the provisions of the recently approved Law 2/2023 of 20 February regulating the protection of persons who report regulatory infractions and the fight against corruption, will also be applicable to clubs, in terms of the need to implement whistleblowing channels (internal information systems according to the wording of the law) that include mechanisms for management, investigation and decision-making regarding the facts reported, as well as the protection of the rights of the informants (whistleblowers in its most generalised meaning) and also of the persons reported (usually, but not only, those reported).

LALIGA implements a "Global Integrity Programme" that connects both internal and external actions to protect the competition, establishing a model for the sporting environment at national and international levels, leveraging on:

1.- Prevention:

Delivery of integrity workshops for football players, coaching staff and youth teams of LALIGA EA SPORTS and LALIGA HYPERMOTION.

Production of manuals, guides and graphics to raise awareness of the importance of prevention, aimed at sports personnel, non-sports personnel and fans.

2.- Monitoring and Alert:

Use of the in-house technological tool (Tyche 3.0) to monitor national and international betting markets in real time, detecting possible match-fixing or corruption in Spanish football events.

Introduction of an "integrity officer" to prevent and intervene in behaviour that compromises fair play.

3.- Investigation and Reporting:

Analysis of alerts and information obtained through the LALIGA whistleblowing channel, which may lead to investigations and complaints to the National Police Centre for Integrity in Sport and Gambling (CENPIDA) or the Directorate General for the Regulation of Gambling.

4.- Expansion of the Integrity Model:

Promotion of the LALIGA integrity model in other football leagues, international bodies, as well as other sports and federations at national and international levels.

LALIGA has developed several actions to guarantee the integrity of the competition. The data in the table below reflects the results obtained during this period and allows the impact and effectiveness of the system to be measured.

Season	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Prevention							
Workshops	183	134	157	139	143	158	168
No. of players	2800	6981	3906	3545	3531	3984	4365
Tracking							
Matches monitored	7000	6200	6970	7979	7942	8486	9026
% Matches monitored	100%	100%	100%	100%	100%	100%	100%
Investigation							
Open investigations	30	15	19	14	16	13	11
Notifications to the gambling regulator (*)	19	9	15	6	10	7	7
Reports							
Number of reports for sporting corruption	11	4	15	7	14	7	7

(*) Directorate-General for Regulation and Gambling

4.5. International presence, a driver of sustainability and responsible growth

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 aims to build closer ties with and provide greater support to international broadcasters, help identify potential local sponsors at an international level, and forge institutional alliances with leagues and federations, thereby raising the profile and awareness of the LALIGA brand to ensure a greater market presence, adapting content for each of the environments with an international presence.

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.

Strategic presence and market intelligence: Positioning and support to key stakeholders. We seek to consolidate our position as a benchmark in the football industry and actively contribute to the development of local football. Addressing governance challenges in the face of the proliferation of new competition formats.

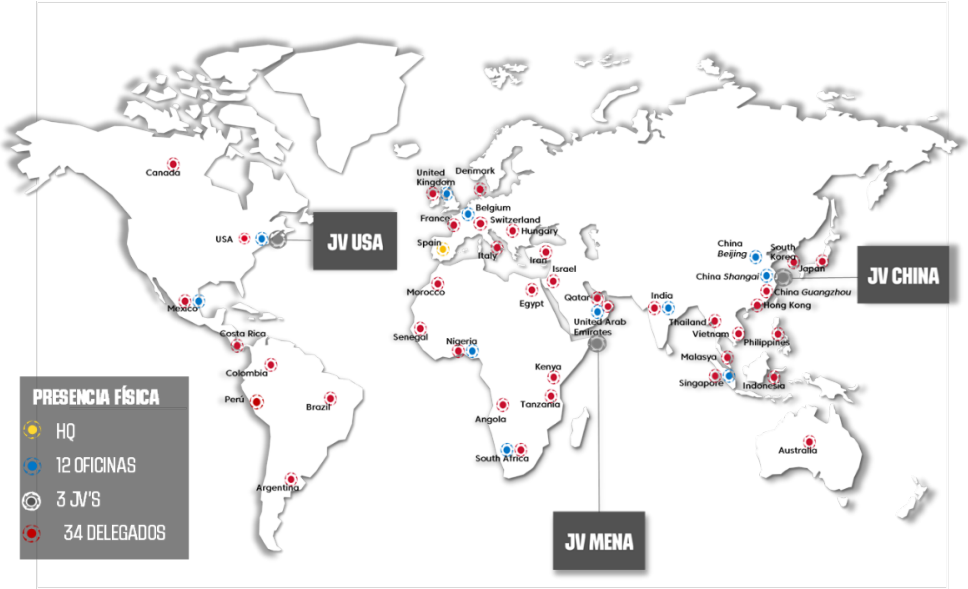
Business and value: Sustainable activity and business generation through our offices and delegations. Local presence and continued operations in key markets allow us to strengthen our position and increase the value of LALIGA in the global market, with a special focus on optimising broadcasting rights.

Fan engagement: Bringing LALIGA closer to fans around the world.
Through the creation of exclusive content and activities, we seek to reduce the distance barrier and strengthen the bond with our followers. Fans are at the centre of our strategy and we seek to build fan loyalty by offering unique experiences.

Supporting clubs: Supporting our clubs in their international expansion.
Working closely with clubs to enhance their presence abroad, facilitating their growth in new markets and helping them to develop effective internationalisation strategies.

LALIGA's global presence

LALIGA's international network of offices and delegates is a strategic pillar for moving towards a sustainable growth model, based on proximity, efficiency and adaptation to the environment. This global structure allows not only the brand's positioning in key markets to be strengthened, but also shared value to be generated with the various stakeholders, optimising resources, reducing duplication and fostering lasting and responsible commercial relationships. Through this decentralised presence, LALIGA promotes a balanced development that combines expansion, profitability and commitment to the social, economic and cultural needs of each territory.



Brand visibility and commercial expansion

Our sustainability strategy has boosted brand recognition, positioning us as a key player in competitive markets. This reputational strengthening has driven the opening up of new customer segments and the capture of business opportunities in emerging regions, supported by strategic alliances with key partners. The differentiation generated through this approach not only broadens our business base, but consolidates a competitive advantage aligned with current market expectations, ensuring long-term growth and relevance.

In-depth knowledge of the local market

Our ability to integrate local insights into business strategy strengthens the understanding of regional dynamics, optimising the adaptation of products and services to specific needs. This approach facilitates the building of stronger and longer lasting business relationships with customers and distributors, as well as identifying untapped opportunities in key segments. By aligning our offering with the particularities of the market, we not only reinforce the loyalty of existing customers, but also project an approachable and responsive brand image, catalysing organic expansion and capturing new niches more efficiently.

Cost optimisation through operational synergies

The international structure of our organisation allows us to capitalise on operational synergies through strategic coordination between regional offices. By sharing resources, technologies and best practices, there is a significant reduction of redundant costs (such as licences, training or infrastructure) and a homogenisation of critical processes, increasing efficiency in the value chain. This cross-collaboration not only improves operating margins, but also facilitates scalability into new markets by replicating successful models with lower investments. In addition, the centralisation of business strategies and collaborative supplier management strengthen bargaining power, generating sustainable savings and a smarter allocation of capital.

In addition to an extensive network of offices, LALIGA has a network of delegates established in the different countries in order to be close to its strategic partners and fans and thereby increase the international value of the brand, generate opportunities for all clubs, as well as increase their followers.

Details of profits earned by country and taxes payable at the end of the financial year ended 30 June 2025 are as follows:

Society Economic data in thousands of euros	FY 2022-23		FY 2023-24		FY 2024-25	
	Result	Taxable Profits	Result	Taxable Profits	Result	Taxable Profits
Liga Nacional de Fútbol Profesional	-6335	-1497	0	-10438	13007	-13007
LaLiga Group International	46939	-11852	320	-4031	1868	-696
Sociedad Española de Fútbol Profesional SAU	1234	-408	1095	-243	1372	-332
LNFP FZE-Dubai Dubai Multi Commodities Centre	1159	0	6993	-413	3393	0
LaLiga (USA) Inc.	2078	501	2295	-371	5609	-1392
Beijing Spanish Fooball League Consulting CO Ltd.	185	0	780	0	-45	0
LaLiga South Africa Proprietary Limited	240	-87	49	-21	191	-57
LaLiga Singapore Pte.Ltd.	234	-49	286	-38	610	-101
LaLiga LFP Mex.S.R.L.C.V.	764	-541	113	77	733	567
LaLiga Content Protection SL	-317	0	0	0	0	0
LaLiga North America LLC	2101	0	3390	0	6559	0
Sport Reinvention Entertainment Group SL	-18	0	0	0	0	0
LL MENA & SOUTH ASIA DMCC	0	0	4793	-465	3499	-306
PEAK SPORTS MEDIA LIMITED.	0	0	-1666	0	-23	0

4.6. LALIGA's technological transformation

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. Innovation and digitalisation are key pillars to ensure LALIGA's resilience and sustainable growth. A balanced approach combining investment in technology, proactive risk management and alignment with stakeholder expectations will maximise the capture of opportunities in a dynamic and competitive global environment.

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.

At LALIGA we work with the conviction that technology and innovation are fundamental to improve the experience of fans in the world of sports and entertainment, which is why our **policy** is based on the continuous search to identify new opportunities that generate benefits for our industry and our stakeholders.

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 see innovation and digital technology as the cornerstone for transforming its business and achieving its business objectives.

The strategic adoption of a business model based on innovation and digital transformation aims to achieve the following significant effects:

Competitive value generation: Optimisation of operational processes and agile adaptation to market demands, promoting the creation of customised solutions for clients and stakeholders. This facilitates the elimination of geographical and operational barriers, driving business expansion and business sustainability.

Capacity building: Integration of advanced technologies to streamline decision-making, improve efficiency and ensure scalability of management models.

Liaising with stakeholders: Use of disruptive technologies (e.g. artificial intelligence, predictive analytics) to increase fan engagement and loyalty, as well as to protect and enhance the strategic assets of clubs through automated tools.

Our policy seeks collaboration as the basis for fostering creativity in multidisciplinary teams that favour the exchange of new ideas.

LALIGA's innovation and technology strategy is based on three essential pillars: **Technology, Business and Fans**. Each of these areas plays a key role in the digital transformation of the sports industry, ensuring value creation and process optimisation across the entire value chain.

1. Technology: Driving Digital Transformation

Technology is at the heart of the innovation process at LALIGA, enabling the development and maintenance of advanced solutions that optimise the efficiency and sustainability of the sports ecosystem. Among the main initiatives are:

- Supporting and maintaining technological tools along the entire value chain.
- Developing **new technological products and services** aimed at increasing business value.
- Implementing technological innovation solutions based on:
    - Artificial Intelligence (AI).
    - Immersive experiences (Virtual Reality and Augmented Reality - VR/AR).
    - Automation of processes to improve the operability and scalability of clubs.

2. Business: Optimising Models and Strategies

Business innovation enables the evolution of operating models, ensuring the adaptability and competitiveness of LALIGA and its clubs. The main approaches include:

- **Operational efficiency**, with the aim of optimising costs and improving productivity.
- Evaluation of **new business models**, aligned with market trends and digitalisation.
- Development of **new functionalities that generate value on business assets**.
- Optimising the use of fan data to improve segmentation and personalisation of commercial campaigns.

In addition, LALIGA works on adoption plans and strategies with clubs, ensuring an efficient integration of technological innovations into business and operational processes.

3. Fans: Enhancing the Fan Experience

Fan innovation focuses on improving interaction and personalisation of content, creating a more immersive and relevant digital experience. To this end, a number of initiatives have been developed:

- Implementation of **new metrics** to facilitate the analysis of fan behaviour and preferences.
- More precise segmentation of **commercial campaigns**, based on the interests and needs of each user.
- Fostering **engagement** through interactive digital experiences and personalised content.

Together, these strategies reinforce LALIGA's position as a global benchmark in sports innovation, promoting a sustainable and competitive ecosystem where technology, business and fan converge to drive the growth and transformation of the sports industry.

To achieve these objectives, LALIGA drives its leadership in the sports industry through a comprehensive innovation model, developing different types of innovation:

- **Product Innovation:** Development of disruptive technological solutions that broaden the value offer.
- **Marketing Innovation**: Creating hyper-personalised digital experiences to build audience loyalty.
- **Operations Innovation:** Process optimisation through automation and advanced analytics.

Innovation and technology as a driver for sustainable growth

LALIGA has consolidated its leadership in the field of technological innovation applied to sport, developing advanced solutions that reinforce the sustainability of the professional football ecosystem. Through initiatives focused on audiovisual production, digital rights protection, data analytics and operational transformation, tools have been created that not only enhance the fan experience, but also offer clubs tangible competitive advantages.

In the audiovisual field, LALIGA has integrated cutting-edge technologies such as 4K-HDR cameras, intelligent multi-camera systems and augmented reality, raising the quality of broadcasts. At the same time, the systems for detecting and eliminating illegal content using artificial intelligence have been strengthened, guaranteeing the sustainability of the digital business model.

The MEDIA COACH tool, based on real-time data intelligence, allows clubs to optimise sporting and strategic performance through access to advanced metrics. In turn, the LALIGA+ streaming platform represents a milestone in the way sports content is consumed, with a personalised, accessible and high quality digital offer.

Finally, the digital transformation of internal processes and the boosting of the technology business through Sportian, LALIGA's technology subsidiary, reinforce a vision of growth based on efficiency, data intelligence and the creation of shared value for the entire sports industry.

Innovation and digital transformation: protecting the present, driving the future.

LALIGA has developed a comprehensive innovation and digital transformation strategy that encompasses both **protecting current business** and **promoting future growth**. This strategy is articulated around two main axes:

1. **Protection of existing business:** Guarantee the security, stability and efficiency of the digital ecosystem, ensuring the operability of the business and the integrity of LALIGA's assets.
2. **Promotion and new business**: Drive new growth opportunities, enhance the fan experience and foster the evolution of the business model through emerging technologies.

Protection of existing business

LALIGA protects and optimises its operations through a combination of advanced technology infrastructure, data analytics tools and digital security strategies.

1. Technology: Infrastructure for Security and Resilience

To ensure the operational continuity and security of the digital ecosystem, LALIGA has implemented advanced technological solutions based on cloud infrastructure and cybersecurity. Key initiatives include:

- **Robust infrastructure** to ensure scalability and protection against threats, integrating advanced technological services to optimise the availability and security of digital services.
- Incorporation of advanced tools for **secure code management**, vulnerability monitoring and active defence systems, ensuring business continuity.
- **Protection of broadcasting rights** to prevent digital fraud and ensure the integrity of content.

2. Business: Efficiency and Operational Control

Today's business optimisation is based on the development of software and platforms that improve security, asset management and strategic decision making. Key initiatives include:

- **Security, integrity and competition management software**, with solutions focused on infrastructure protection and the fight against audiovisual fraud.
- **Dashboards and data analysis** to improve the operational efficiency of the audiovisual business.
- **Artificial Intelligence (AI) applied to content recommendation**, optimising the personalisation and segmentation of content for fans.
- **Increased trust from sponsors and other stakeholders**, ensuring a secure and stable digital environment for the sports industry.

3. Fans: Enhanced Security and Digital Experience

LALIGA is developing platforms and tools that not only guarantee the security of the facilities used by fans, but also to improve their digital experience. Some of the initiatives underway include:

- **Digital asset and data management platforms** to segment and protect user information.
- **Management of consent and privacy policies** to ensure compliance and transparency in data collection.
- **Single Sign-On (SSO) in LALIGA's digital ecosystem**, facilitating secure and simplified authentication for users.

Promotion and new business

Looking to the future, LALIGA is working on **evolving the digital business**, exploring new ways to monetise and enhance the fan experience with emerging technologies. Promoting the business is also based on the three strategic verticals mentioned above: technology, business and fans.

1. Technology: AI and Automation for Innovation

LALIGA is committed to implementing artificial intelligence, automation and low-code solutions to transform the digital ecosystem. Key initiatives include:

- **AI and Machine Learning** to optimise operations and predictive analytics.
- **Process automation** to improve efficiency in audiovisual production and content management.
- **ChatBots and Virtual Assistants** to improve interaction with fans and optimise customer support.
- **Immersive experiences (Virtual and Augmented Reality - VR/AR)** to enrich the way users interact with sports content.
- **Engagement platforms** designed to improve the relationship with fans and increase loyalty.

2. Business: Evolution and Monetisation of the Digital Model

LALIGA is exploring new digital business opportunities to maximise impact and generate new revenue. Among the main initiatives are the following:

- **Evolution of digital business models**, integrating new technologies in the supply of content and services.
- **New forms of monetisation**, based on subscription platforms, digital commerce and interactive experiences.
- **Predictive trend analysis**, leveraging artificial intelligence to anticipate market changes.
- **Expansion of the digital ecosystem**, strengthening LALIGA's presence in new digital environments and emerging platforms.

3. Fans: Personalised Experience and Gamification

The future of sports entertainment lies in the personalisation of the fan experience and the implementation of new interactive formats. LALIGA is working on:

- **Evolving software for operational efficiency**, with new platforms that enhance the digital experience.
- **Incorporating new forms of gamification**, exploring new formats to build loyalty and attract fans through interactive experiences.
- **Better engagement** with fans, creating more engaging and personalised digital experiences.

4.7. From LALIGA IMPULSO to CLUB OFFICES. Growth plan for LALIGA and its Clubs

With the agreement reached between the investment fund CVC and LALIGA, a transversal project is promoted that aims to generate a direct impact on all areas of the organisation of Clubs and SADS. 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. This agreement provides LALIGA clubs with the necessary impetus to advance many years in professionalisation and development, allowing projects to be undertaken that ensure their overall growth.

Our proposal is that clubs can 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. It allows strategies to be adapted to the particularities of each entity, ensuring that the goals set are achieved through personalised and scalable plans. As a result, the project not only facilitates the generation of estimated revenues through new monetisation channels, but also strengthens institutional resilience to external challenges, positioning the clubs as leaders in innovation and efficient management within the professional football ecosystem.

This policy stands as the foundation for a comprehensive evolution, where its cross-cutting nature, inter-area collaboration and a focus on tangible results converge to ensure sustainable growth aligned with the demands of a globalised market.

The initial project framed within the clubs' growth and development programme and sponsored under the umbrella of the LALIGA Impulso project, has evolved into the implementation of a new strategic project, led by the Club Office department.

The Club Office is offered as an in-house consultancy for all clubs, providing added value, transferring best practices to the industry, and accompanying the development of new projects, with an evolutionary model in its adoption plans.

A new approach to action that cements relations with clubs through the instrumentalisation of a body of management areas composed of: Business Infrastructure, Communications, International, Digital Strategy, Brand, Marketing and Commercial, Technology and Human Resources, which presents its new functions, by means of an action plan with a new strategic and tactical approach.

STRATEGIC	RELATION	DATA, BENCHMARKING AND BEST PRACTICES	AD HOC CONSULTANCY
TACTICAL	**Internal Nexus**		**External Nexus**
	Tactical links		Links with third parties

This new comprehensive support model consolidates a structural change in the way we work with clubs, reinforcing the culture of collaboration, operational excellence and results orientation.

Through the Club Office, LALIGA promotes a real and measurable transformation, based on strategic planning, sustainable development and the professionalisation of the competition as a whole.

This evolution is part of the global plan for the growth of the professional football industry promoted by LALIGA, where each club, from its uniqueness, becomes an active agent of a collective transformation. An ecosystem strengthened by innovation, shared knowledge and long-term vision, which consolidates LALIGA as an international benchmark in sustainability, professionalisation and value creation for the entire sector.

5.- Beyond the pitch

5.1. People who make up the team

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 and occupational health and safety.

Our main objective is the growth and development of labour relations 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.

LALIGA's strategy is based on the protection of the wellbeing of its employees and the promotion of a fair and stimulating working environment. Our management model is based on two essential pillars:

1) ensuring safe and healthy working conditions.

2) the promotion of equal treatment and equal opportunities through lifelong learning and capacity building.

Strategic Objectives:

1. **Occupational Health and Safety: Absolute Priority**
    - Consolidate risk-free working environments through the implementation of preventive protocols, regular audits and health surveillance systems adapted to each role.
    - Promote a proactive safety culture, integrating innovative technologies and specific training to minimise the occurrence of occupational injuries or illnesses.
    - Linking occupational risk management to our decision-making processes, ensuring that the physical and mental integrity of workers prevails in all operations.
2. **Equal Treatment and Opportunities: Driver of Development**
    - Promote equity through cross-cutting training programmes that eliminate skills gaps and prepare employees for the challenges of a globalised market.
    - Establish technical-professional and inclusive leadership training plans, with a focus on digital skills, sustainability and diversity.
    - Ensure transparent internal promotion processes, based on objective merit and free of bias, to build a meritocratic and socially responsible organisation.

Complementary Actions for an Integrated Model:

- Organisational adaptability: Strengthen agile structures that respond to the challenges of internationalisation, optimising staffing and standardising processes without compromising the principles of labour welfare.
- Cohesive corporate culture: Align institutional values with daily practices that reinforce belonging, diversity and mutual respect, which are key to innovation and talent loyalty.
- Ethical compliance and transparency: Audit value chain and internal processes to eradicate discrimination, ensuring respect for fundamental rights throughout the organisation.

Scope of Application of the LALIGA Human Capital Management model and framework

LALIGA understands that human capital is one of the fundamental pillars for the sustainable development of the organisation and the entire professional football industry. For this reason, people management practices are not limited to the teams operating at its head office, but have been designed as a comprehensive, inclusive and adaptive framework, capable of responding to the complexity and diversity of the environment in which we operate.

The starting point for these practices is the recognition of all employees who contribute, in different roles and locations, to the efficient and responsible operation of LALIGA. Its application extends to employees working at the head office, in the various national and international offices, who are considered key players in our value

chain. In all cases, adaptation to the regulatory and cultural frameworks of each country or entity is considered, without losing sight of the common principles that guide our management: occupational health, equal opportunities, professional development and safety at work.

These practices cover all work scenarios, including both face-to-face and remote work, institutional events, professional travel and training activities. Only non-strategic actors, such as suppliers or business partners, are excluded from its application, unless there are contractual commitments that establish explicit obligations regarding labour or ethical compliance.

The design of this framework for action has also considered a differentiated but coherent approach: while the guiding principles are applied uniformly, the concrete tools and measures are tailored to the local realities of each office. This flexibility ensures both the effectiveness of the policy and its alignment with the regulations in force in each environment.

To ensure compliance and continuous improvement, LALIGA has established verification mechanisms that include annual internal audits, as well as accessible and confidential channels for the reporting of possible non-compliance, both by employees and other agents in the value chain.

Justification of the scope

The scope defined for this management model responds to a strategic vision that places LALIGA as a driving force behind the cohesion and professionalisation of professional football, assuming an active leadership role in the consolidation of sustainable social standards.

It strengthens value chain coherence and promotes a stronger and more resilient labour ecosystem. The exclusion of non-strategic third parties is justified by criteria of efficiency and operational control, without renouncing the promotion of good practices through awareness-raising and joint work in the different spheres of influence.

This approach makes it possible to align the human capital management model with LALIGA's ESG commitments and to strengthen its responsible and efficient management model, adapted to the demands of the global environment.

Category	Scope of application	Operational phases included
Direct employees of LALIGA	Central offices and national delegations.	Administrative, technical and commercial operations.
Teams in international offices	Delegations and subsidiaries abroad, adapted to local legal frameworks.	International operations adapted to each context.
Employees of the participating clubs	Included as part of the value chain, in their coordination with their structures.	Strategic executive and collaborative phase.
Contractors and external partners	Subject to safety and equity compliance clauses if their activity has a direct impact.	Relevant activities subject to minimum standards.

Caring, protecting and empowering: ESG commitment to health, safety and talent.

Maintaining the health, safety and well-being of our workers 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 workers. The health and well-being of workers is a priority, because it is considered a prerequisite for high productivity and innovation. LALIGA offers its professionals:

- 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.

During the current season, LALIGA has not recorded any significant occupational accidents involving its employees and 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.

LALIGA guarantees the right to digital disconnection of its professionals 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 the activity of professionals means it was not possible to collect detailed absenteeism data on workers in the 2024-25 season considering the flexibility of their hours. However, no significant absenteeism was detected throughout the last year.

Its collective bargaining agreement, applicable to 92%, voluntarily improves on what is established by law for paid leave due to marriage, family illness or death. Although international offices are not covered by collective bargaining, they enjoy specific conditions that provide for privileged treatment by Spanish football employers, applying the agreement to all those who have a contract in Spain.

This season, different initiatives have been carried out by the area in relation to:

Smart Working. AI adoption plan:

LALIGA provides professionals with advice, tools and tips that can facilitate their day-to-day work in the company, with the aim of managing the dynamism of our routine at all levels, as a company, as a team and as individuals.

The programme's strategy for action is based on three levels:

- Prioritise: Programme that encourages the adoption of routines and habits that seek the best version of oneself as a professional and as a person.

- Organise: Criteria and order as a focus for improvement is the second parameter of promotion, which is instrumentalised through the implementation of tools and tips to make day-to-day work more agile and efficient in the face of the challenges of human capital.

- Coordinate: Focusing on how the way we organise ourselves impacts the way we organise others. Especially in such a collaborative environment as ours. We promote this goal by applying interaction and coordination tips, with a view to gaining strength as a team and as a company.

In the 2024-2025 season, the main focus of the programme has been on driving the adoption of artificial intelligence as a key tool for improving operational efficiency, addressing its integration into day-to-day business through three lines of action:

- Training: Training teams in the use of generative AI tools through practical sessions, accessible and adapted to the different areas of activity of the organisation.

- Tips and use cases: Dissemination of useful and contextualised resources (guides, applied examples and good practices) that facilitate the effective use of AI in everyday tasks and key processes.

- Gamification: Development of participatory dynamics with a playful and collaborative approach, designed to promote active learning, experimentation and the natural integration of AI into workflows.

Psychosocial study:

Exploration of different aspects that affect our mental health and wellbeing at work, such as workload, support among employees, work-life balance, and environmental conditions.

By sharing experiences and opinions in the studio, we help to create an environment where:

- Stress and workload are managed effectively.
- Communication and support between partners is strengthened.
- A healthy work-life balance is promoted.
- The physical and psychological conditions of the working environment are improved, to the benefit of all.

Road safety at work campaign:

This season, LALIGA is launching the "Commitment to road safety at work" campaign, together with MC MUTUAL, with the aim of encouraging safe and responsible behaviour on our journeys.

The campaign is designed to raise awareness of the importance of road safety, both at the wheel and on foot, and to reduce accident rates. The aim is to provide tools and knowledge to make journeys safer.

Life Programme:

The Life Programme has a single objective: to improve the day-to-day life and quality of life as part of LALIGA. It is an initiative in which the priority is the professional and, therefore, everything we implement within it pursues the objective of caring for their health and well-being at all levels.

We do this in four areas:

- **Life&Care:** we promote activities aimed at taking care of physical wellbeing, starting with our own football team, to participation in popular races, daily fruit service in the office, physiotherapy services, organisation of LALIGA Olympics, Healthy Weeks and other wide-ranging initiatives.
- **Life&Social:** for workers to interact with each other, strengthen ties and achieve a better atmosphere of companionship and collaboration. Life&Social offers volunteering actions, internal tournaments, afterworks and even exclusive raffles.
- **Life&Emotion:** arising with the aim of responding to the world in which we live, full of changes and in which the ability to adapt and be flexible is necessary. Life&Emotion offers mental health tips, sessions with experts and psychological appointments covered by our health insurance.
- **Life&Save:** here the focus is on helping find the right balance and control over the finances of working people. To this end, we provide childcare subsidies, transport and meal cards, training funds, health and savings insurance, webinars with experts and even a discount portal.

Learn, grow, lead: LALIGA's commitment to the development of its human capital.

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.

Across the whole season, we recorded a total of 30,463 training hours, which were accompanied by a training and development action plan based on programmes such as:

LALIGA Next:

LALIGA Next is LALIGA's Talent Identification and Development Programme, designed to recognise, strengthen and project internal talent with a strategic view towards the future. Its objective is to ensure that the organisation's professionals are prepared to face the challenges of the environment, making their potential visible, strengthening their capabilities and generating real opportunities for growth. Through a holistic approach that combines performance assessment, personal motivational analysis and personalised development plans, NEXT drives a culture of continuous evolution and commitment to talent that builds the future from within.

As a result of the process, a talent matrix will be generated that will provide a global and structured view of the organisation's talent. This strategic tool will identify key and high potential profiles, facilitate decision making in terms of development, mobility and succession, and guide concrete actions to boost individual and collective growth in LALIGA.

We launched LALIGA Spotlight:

An initiative to get to know the projects and objectives of each area in a dynamic way and aligned with the global strategy. A project designed so that we all know the purpose of each area, their key objectives, and the most important projects, in a dynamic format that aligns us with LALIGA's global strategy.

In recent seasons, we have undergone many changes to adapt to the rapidly growing sports industry. Understanding how these changes affect our day-to-day business is crucial to moving forwards. Through LALIGA

Spotlight, we want to share the direction we are taking as a company, the challenges we face and the key strategic issues that will allow us to anticipate and adapt in our daily work.

This project aims not only to inform, but also to foster a sense of belonging and create a common purpose as an organisation for all. It also responds to the demand to learn more about the work of other areas, which will generate synergies and facilitate teamwork.

LALIGA Spotlight is a unique opportunity to ensure that all of us who are part of this company are aligned with the company's goals and challenges.

The programme has been received very positively: with an average attendance of 230 people per session, the initiative has achieved an overall rating of 4.74 out of 5, reflecting both the interest generated and its usefulness as an internal communication tool.

Keep growing in LALIGA!

We deeply value internal development and are committed to providing opportunities for everyone in our organisation to advance both professionally and personally. For this reason, we make the vacancies in various areas available to all employees.

Our aim is to continuously announce new open positions in different departments, facilitating the progress of employees in their career within LALIGA.

During the season, 26 of the selection processes were filled with internal talent, favouring professional development and internal promotion within our teams.

Onboarding Programme and "Clubs Closer Together": Strategic Integration and Institutional Knowledge

We have designed a **structured onboarding process** to facilitate a progressive and meaningful integration of our new employees during their first months in the organisation. This programme kicks off with a **comprehensive opening day**, where the new hires:

- Receive a guided tour of our facilities.
- Are familiar with corporate strategy, organisational culture and institutional values.
- Gain access to essential practical tools to optimise their adaptation from day one.

Accompaniment is not limited to the initial welcome: during the first three months, we implement **regular follow-up meetings** to assess the adaptation process, identify specific needs and offer customised solutions. This continuous approach ensures a smooth transition and strengthens employees' commitment to our mission.

As a differentiating pillar of our onboarding, we integrate the **"Clubs Closer Together"** programme, an innovative initiative that seeks to:

1. **Strengthen the sense of belonging** by connecting new employees to the heart of our operation: the clubs.
2. **Promote an in-depth understanding** of the sport ecosystem through face-to-face visits, where staff get first-hand experience of the impact of their work on the institutional development of clubs.
3. **Foster identification with institutional values** by linking daily work with the collective purpose of LALIGA.

These actions reflect our commitment to **integral human development**, prioritising not only technical training, but also building an emotional and strategic connection between our employees and the organisation. This integration model, aligned with sustainability and excellence standards, reinforces our team culture and positions LALIGA as a benchmark employer in talent management.

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 compacts to enhance skills and behaviours.

Feedback is transformed into action and continuous action and improvement ensuring that teams are aligned with business needs and changes.

LALIGA Corporate Academy

This is LALIGA's internal training platform, designed to promote the professional development and continuous improvement of employees. Through it, key training content in Spanish and English can be accessed every season in a streamlined and flexible way from any device.

It currently includes training in Occupational Risk Prevention, Information Security, Regulatory Compliance and Data Protection and Artificial Intelligence and Digital Transformation.

In addition, the different management areas can use the platform to share their knowledge and make useful content available to the entire organisation.

LALIGA is committed to growth and continuous improvement, which is why the LALIGA Corporate Academy has evolved each season and become a tool where employees have access to free training courses. Courses that allow dynamic, interactive and flexible learning that can be adapted to the time and availability of each user.

LALIGA also has its own business school – LALIGA Business School – that is open to the public where LALIGA professionals and 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.

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

LALIGA's own staff training hours						
Season	2022-23		2023-24		2024-25	
Sex	Men	Women	Men	Women	Men	Women
Training hours	15686	8296	12372	9647	23123	7339
Percentage	65.41%	34.59%	56.19%	43.81%	75.91%	24.09%

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 for effective equality between men and women.

In every area 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, communication and advertising, LALIGA assumes the need to ensure that the principle of equal opportunities between men and women is present, not only at the level 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.

The Equality Plan covers, among other issues, 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 2024-25 season, there is an average "unadjusted" salary gap of 25.68% in the Company(unadjusted gap in the 2023-24 season was 20.62%), to the detriment of women (taking into account 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 into account the above variables, the "adjusted" pay gap would be considerably reduced, as was shown by the 2020-21 pay audit under the Equality Plan, which showed an adjusted pay gap of 2.3%, to the detriment of women.

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

In accordance with the main references on the subject (Federal Office for Gender Equality FOGE (Switzerland) and the Equality and Human Rights Commission (UK), which establish a tolerance margin of ±5%, it is concluded that there is no gender 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 amounts to 13 people, which represents 2.1%.

INCLUDES programme

LALIGA promotes a specific programme aimed at favouring the inclusion of people with disabilities in the labour market, taking advantage of the impact and transforming capacity of sport as an engine for social change. This initiative responds to the organisation's commitment to equal opportunities, diversity and real integration in the professional environment.

The programme aims to enhance the training and employability of young people with disabilities, facilitating their access to the labour market and offering them an opportunity for professional development in an inclusive, dynamic and highly qualified environment such as that of LALIGA.

Since its launch, five professionals with disabilities have joined the company each season, selected on the basis of their talent and motivation, and accompanied throughout their experience in the company. The project is articulated around two main axes:

- To guarantee the suitability for the position and the professional development of new recruits, providing them with the necessary training tools and resources so that their time at LALIGA is an enriching stage, aligned with their personal objectives and with a clear projection for the future.

- To ensure the person/position fit, facilitating their active participation in the real projects and dynamics of the departments of which they form part, so that they live a complete and transforming professional experience.

This programme represents a firm commitment to a more open, equitable and diverse organisational culture, in which everyone can contribute their value and grow professionally on equal terms.

5.2. Committed to society

We believe that positive social impact is not an external factor: it is an active responsibility. That is why we work on multiple fronts to contribute to the development of the communities with which we interact, both nationally and internationally.

This work is structured around three main lines of action that reflect our commitment to the social environment of football and the promotion of values through sport:

1. **Social action channelled through FUNDACIÓN LALIGA**, which promotes transformative projects with a special focus on inclusion, equal opportunities, disability, education and international cooperation.
2. **Institutional collaboration with the national sports ecosystem**, from where we contribute to strengthening the federations and entities that manage sport throughout the country, promoting professionalisation, innovation and good governance as levers for a fairer and more balanced sports development.
3. **Compliance with legislative commitments to financial contributions**, which guarantee the transfer of resources to public bodies such as the HCS, the RFEF and social groups linked to sport, promoting cohesion and associations in the national sporting fabric.

These three dimensions constitute the core of our contribution to society, an articulated action that reinforces the role of professional football as an active agent in the improvement of the social environment. We do so from a model of shared value creation that understands that the development of the sport environment in all its disciplines is also a condition for our own success.

01 Social action axes of Fundación LALIGA

One of our main lines of social action is channelled through **Fundación LALIGA**, which promotes projects around four strategic axes:

1. **Education**: educational programmes based on sporting values and coexistence.
2. **Social inclusion**: initiatives such as *LALIGA Genuine*, aimed at vulnerable groups.
3. **Gender equality and opportunities**: promoting women's sport and diverse leadership.
4. **Volunteering and solidarity**: collaborations with NGOs and community action programmes.

In addition, there are specific actions such as the *Futura Afición*programme, reminiscence workshops for the elderly and the integration of refugees through football.

Strategic Axis	Objective	Programmes / Initiatives highlighted
Education and values	To promote respect, coexistence and fair play through sport.	Futura Afición, Schools of values, Legal Encounters.
Social inclusion	Integrating people with disabilities, refugees or people at risk of exclusion.	LALIGA Genuine, Refugee Programme, Volunteering.
Equality and diversity	Promote equal opportunities and female representation in sport.	Women's leadership programmes, anti-discrimination actions.
Solidarity and community	Promote social cohesion through alliances with third sector entities.	Reminiscence Workshops, Donations, Inclusive Local Leagues.

Exploring all areas of impact, FUNDACION LALIGA addresses a wide range of issues vital to society. From education and social well-being to environmental protection and the promotion of integration and inclusion, we highlight the most relevant actions:

1.- Boosting social inclusion.

The inclusive and socially responsible project – LALIGA Genuine – has been working for the last six years to normalise people with learning disabilities playing football.

2.- Promoting sustainability in professional football Clubs Fair Play Social

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.

3.- LALIGA Meetings on Sports Law.

Sharing current sports legal knowledge is one of the educational objectives of the academic programmes organised by THE FUNDACIÓN, with the aim of sharing the most up-to-date knowledge in the field of sports jurisdiction.

4.- Training programmes for LALIGA Clubs and SADs Foundations.

Organisation of training sessions and specialised courses on relevant and topical issues, aimed at member clubs and foundations, as well as other actors linked to the field of professional football, with the aim of strengthening institutional capacities, promoting the updating of regulations and fostering excellence in sectorial management.

5.- Promotion of volunteering

A project that, together with the Spanish Volunteering Platform, aims to raise the social awareness of young people through sport, encouraging sports volunteering among LALIGA clubs and foundations.

6.- Futura Afición.

Educational programme that promotes the positive values of sport, such as respect, sportsmanship, teamwork and fair play, in its aim to help eradicate violence in football and unsporting behaviours.

7.- FEAFV reminiscence workshops

Through collaboration with the Spanish Federation of Veteran Footballers' Associations (FEAFV), THE FUNDACION participates in its football-based REMINISCENCE programme, aimed primarily at improving the quality of life of elderly people with or without cognitive impairment, people with acquired brain damage and people with mental health problems.

8.- Integration programmes for refugees through football.

Through the strategic alliance with CEAR (Spanish Commission for Refugee Aid), we aim to continue working collaboratively on the integration of refugees in our country through football, promoting the technical and sporting training of refugee teams that participate in local leagues, encouraging their integration into the community.

9.- 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, of which noteable are:

- **European Erasmus Programme:** allows us to be at the forefront of proposals for socio-educational intervention, as well as in initiatives aimed at achieving the socio-occupational inclusion of young people through sport.

- **LALIGA Values to Win (Municipalities in San Salvador):** socio-educational intervention and training actions, promoting vital values for the development of children, adolescents and young people within the framework of the agreement signed with the Mayor's Office of San Salvador.

- **LALIGA Values and Opportunity:** a project in which FUNDACION LALIGA is developing – with the Government of El Salvador – the creation and implementation of 262 socio-educational schools throughout the country.

- **LALIGA Za'atari/Azraq Social Project (Jordan):** Socio-sports programme in the refugee camps of Za'atari and Azraq (Jordan), which aims to improve the quality of life of refugee children and young people, using football as a tool for transmitting the positive values of sport.

- **LALIGA Rural Football League (Anantapur, India):** in collaboration with the Vicente Ferrer Foundation, we promote gender equality and the employability of young people through socio-sports training and football in rural areas of southern India.

- **La Ligue D'Egallté (Cameroon):** providing girls in Cameroon with the opportunity to play football and to promote gender equality, dignity and women's leadership through their training as coaches.

As a result of the foundation's work, a global set of actions has been achieved, such as:

Season	Education and childhood	Sport and values		Gender equality	Social inclusion		Training		Fair Play Social		Wellbeing and Mental Health	
	No. of Schoolchildren	Trainers	Beneficiaries	Children	Clubs	No. of Players	Consultancy	Professional Participation	Clubs	Violent	Workshops	Attendees
2021-22	20213	520	13171	2032	42	1314	18	923	8	13		
2022-23	11513	624	23241	2241	44	1384	18	693	5	13		
2023-24	9458	749	95493	13479	46	1410	12	620	5	13		
2024-25	10150	429	86645	5525	47	1423	15	605	10	21	57	760

02 Institutional alliances: commitment to improving sport and responding to major social challenges.

From its institutional aspect, LALIGA maintains a direct and constant relationship with the main agents of the sports ecosystem, establishing bridges of collaboration that allow to strengthen the professional management of sport in Spain. This commitment translates into the promotion of strategic projects together with federations, sports organisations and public administrations, with the aim of promoting a more modern and efficient sport, aligned with the values demanded by today's society.

Through this network of alliances, LALIGA actively supports:

- **Improving the management and professionalisation of sports structures**, contributing to the training of their managers, innovation in processes and the adoption of good practices that guarantee the sustainability and transparency of the system.

- **Designing and implementing public policies on sport**, joining initiatives led by national, regional or local administrations that address current social challenges, such as mental health in sport, the inclusion of vulnerable groups.

This institutional partnership approach reinforces LALIGA's role as an actor committed to the development of sport beyond professional football, using its skills to service the common good and a more cohesive and healthy society.

As part of its strategy to create shared value, LALIGA, through its Institutional Area, has consolidated a strategic alliance with Spanish sport through the systematic transfer of knowledge, specialised resources and institutional capacities to sports federations, elite athletes, foundations and territorial public administrations. This investment in human and structural capital seeks to position the organisation as a fundamental architect of national sporting development, transcending the traditional role of competition manager to become a catalyst for:

1. **Sectoral professionalisation** (optimisation of federative management models)
2. **Sustainability of sporting talent** (comprehensive athlete development)
3. **Sport-society linkage** (effective transition to the post-career labour market)

Triple measurable impact that reinforces institutional leadership:

- **Management Excellence Programmes.**

Training in sports management for federation directors, generating associative ecosystems that replicate LALIGA's best corporate governance practices.

- **Comprehensive Sports Health Platform.**

A pioneering system of psychological support for elite sportspeople that increases their sustainable performance and projects the LALIGA brand as a guarantor of sporting well-being.

Strategic benefits for LALIGA:

- **Positioning as a think tank for Spanish sport** through the standardisation of its own methodologies.
- **Loyalty of institutional stakeholders** through scalable sectoral solutions.
- **Attracting purposeful sponsorships** aligned to ESG objectives.
- **Differentiation in public tenders** through demonstrable contribution to the sport social capital.

By raising the standard of federated sport, LALIGA not only fulfils its institutional responsibility, but also builds the foundations of a more professionalised sports market where its management model becomes an obligatory reference.

Among the actions framed within this management dynamic, it is worth highlighting:

03 LALIGA with sport: boosting the sports ecosystem.

LALIGA promotes strengthening sport throughout the national territory through a structural collaboration with the main bodies that manage it. This line of action enables resources to be channelled towards initiatives and groups that play a key role in the structuring of sport, contributing to equity, inclusion and the development of talent.

Each year, a significant part of the revenue generated by LALIGA's audiovisual activity is allocated to three major institutional areas, with specific objectives that transcend the competitive aspect and reinforce the social dimension of sport:

- **Royal Spanish Football Federation (RFEF):** contributes to the promotion of grassroots football and the development of amateur football throughout the country, encouraging sport being done from an early age and guaranteeing accessible and quality training structures.

- **High Council for Sports (HCS):** the funds managed by the HCS are aimed at reinforcing the social protection of football players in non-professional categories, as well as the financial support of top-level sportsmen and women in all sporting disciplines. In addition, the scope of this support has been extended to include other federated sports, promoting a fairer distribution of the benefits of professional sport.

- **Sports associations:** support is given to the work of footballers' associations in accompanying and defending their employment, social and training rights, both during their career and in their transition to professional life afterwards. These associations also receive support to facilitate the participation of their members in international projects and collective representation actions.

This collaboration model allows the benefits of professional football to tangibly revert to the sporting and social fabric of our country, acting as a lever for the integral development of sport and for the well-being of those who make it possible.

The link to the first stakeholder group stems from the following legal provisions:

1. LALIGA-RFEF coordination agreement.
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", where LALIGA faces new commitments with these institutions and its economic contributions to them consider new criteria:

	Institutions and commitments	
Real Federacion Española de Futbol	**RFEF:** The governing body of football in Spain. It is affiliated with the International Federation of Association Football (FIFA) and the Union of European Football Associations (UEFA), the highest-level	Through the agreements reached with the RFEF, it is intended to strengthen training football and the development of amateur football.

	football bodies at a world and European level.	
High Council for Sports	**HCS:** Autonomous body that directly exercises the powers of the general state administration in the field of sport. Their powers are detailed in the Law on Sports.	Channelled by the HCS, it has covered the social protection of amateur football players, and the allocation of financial resources has been expanded to High-Level sportspeople. As a result of the new RD-Law, a part of the resources generated by broadcasting rights will be allocated to other federated sports through an increase in the fees allocated to the HCS.
Sports associations	Associations to service the group of football players that nurtures their union, ensures the normal development of their sports career and subsequent job promotion, defending and guaranteeing labour, financial, training, social, present and future rights, transmitting sports values to its affiliates and to society. In addition, they are helped and assisted to participate in international sporting events.	The aid for the promotion of the associative movement, and the contributions to the normal development of the activity guarantee that sporting 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.

Contributions made, as a result of legal provisions, during the 2022-23, 2023-24 and 2024-25 seasons:

	FY2223	FY2324	FY2425
PROMOTION OF SPORTS ASSOCIATIONS	**12.642.362**	**12.516.356**	**13.031.086**
Aid for the promotion of the associative movement.	7.571.932	7.187.198	7.708.752
Charitable purposes and the normal development of the association's activities.	5.070.430	5.329.158	5.322.334
CONTRIBUTION, SOCIAL PROTECTION, PROMOTION AND INTERNATIONAL DISSEMINATION OF SPORT	**47.354.173**	**44.948.078**	**46.252.512**
Contribution to the participation of sportspeople in international competitions. Contribution to the social protection of High Level sportspeople.	15.784.724	14.982.693	15.417.504
Contribution to social protection in amateur football 0.5% (2nd B and FF)	7.892.362	7.491.346	7.708.752
Promotion, boost, dissemination and internationalisation of sport 1.5%	23.677.087	22.474.039	23.126.256
PROMOTING AND CONTRIBUTING TO FEDERATED FOOTBALL	**39.994.448**	**38.836.360**	**40.007.596**
Solidarity contribution to the development of amateur football 1% and 2ºB federative infrastructures.	31.569.449	29.965.385	30.835.008
Convention on the coordination of aid for grassroots football.	8.424.999	8.870.974	9.172.588
TOTAL	**99.990.983**	**96.300.784**	**99.291.193**

Protection and responsibility: an experience that transcends the spectacle

We understand that our social responsibility is not limited to those who are part of the organisation or the production system. It also encompasses and, most especially, those who give meaning to everything we do: the fans, the followers, the content consumers, the sponsors, the broadcasters and all the actors who experience football from the other side of the pitch.

The new European vision on sustainability explicitly recognises the role of consumers as agents to be protected and commits organisations to ensuring safe environments, product integrity, transparency in business practices and a fair and responsible experience. LALIGA takes this approach as our own, and has translated it into concrete policies and actions in two key areas:

01 Security and stadium experiences

Our stadiums are places of encounter, celebration and passion. But they must also be safe, inclusive and regulated spaces. For this reason, LALIGA leads an active policy of continuous improvement in the physical environments where professional football takes place, focused on:

- **Ensuring the physical and emotional safety** of attendees, players, teams and technical staff.

- **Preventing violence and discrimination** through protocols, campaigns and monitoring.
- **Protecting the fan experience**, ensuring accessibility, coexistence and quality of service.

A LALIGA matchday should be a positive experience in every way. And we work every day to make it happen.

02 Responsible marketing and ethical practices

The way we communicate, sell or relate to our audiences also defines our social impact. This is why LALIGA applies **responsible marketing** policies that guarantee:

- Clear, transparent and accessible information on all channels and products.
- Protection of personal data and user privacy.
- Universal accessibility to services, inputs and content.
- Campaigns free of bias or stereotypes that reinforce negative values.

We also work to ensure that all experiences linked to LALIGA, from a digital campaign to an in-stadium purchase, are aligned with principles of inclusion, safety and respect for consumer rights.

A commitment to each person who trusts in us

Each of these policies has a common focus: **protecting those who make football possible**. From the child who goes to the stadium for the first time, to the fan who follows the games from another continent. From the sponsor who invests in our brand, to the club that competes for the same values. Our commitment to all of them is to offer a safe, integral and responsible experience.

5.3. Respect for human rights

LALIGA considers respect for human rights to be fundamental, which is why 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.

In the current financial year, only one labour case has been handled for alleged discrimination, which is currently being processed in court. There have been no notable incidents in other regulated areas, such as improper labour practices, corruption or compliance with social safeguards, with no sanctions or adverse rulings against LALIGA.

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 on 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.

LALIGA has requested on several occasions 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 provide sanctioning powers in this area, which would reduce the sanctioning times in this type of case.

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

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 12 hate and violence proceedings in the last two seasons. In addition, in the current 2024-25, the organisation has filed 3 cases with the Competition Committee for choral chanting or other acts inciting violence in any form.

We are working to eliminate intolerant behaviour in football and this year this has been done even more strongly by launching the **'LALIGA VS'** project. [5]

A joint project between 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 of 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 behaviour that promotes hatred, such as racism, homophobia, bullying and others.

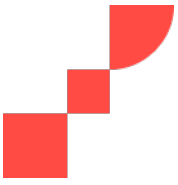
We work on three pillars, in which we place the projects we have already been implementing, as well as many new initiatives.

PILARES DE LALIGA VS

With the aim of eradicating hatred in and out of football, LALIGA VS is based on three fundamental pillars.

To educate

For LALIGA and the clubs, training is the foundation of everything else. It is essential to educate in values, promoting principles such as respect, tolerance, and inclusion in all phases and layers of society.



To prevent

This is another key aspect on this path and is carried out especially through awareness and sensitization campaigns aimed at the population.

To act

This is another key aspect on this path and is carried out especially through awareness and sensitization campaigns aimed at the population.

[5] https://www.laliga.com/laligavs

MOOD, the 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 project by 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 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 adheres to the campaign 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 convey our commitment to combat hatred, violence and discrimination in the field of football, in line with the actions of the LALIGAVS 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 participation in mutual projects or the exchange of tools and knowledge in the framework of monitoring hate speech on social media. It is therefore planned that this joint work will continue and to seal this collaboration with an agreement signed by both parties coinciding with the start of the 2024-2025 season.

5.4. Environmental joint responsibility

Commitment to the Environmental Dimension

At LALIGA, we take the lead in promoting a sporting model aligned with the principles of sustainability, assuming our responsibility as a benchmark in professional football to drive the environmental transformation of the sector. Our **policy** is articulated in two strategic axes, aimed at maximising the positive impact of clubs in their environments and enhancing their role as agents of social change.

1. Sustainable Infrastructure and Event Management
As a driver of the competition, we encourage clubs to integrate environmental excellence criteria into their daily operations. This aim is embodied in:

- **Energy Efficiency**: Promotion of energy audits, adoption of renewable energy and energy-efficient lighting systems in stadiums and facilities.
- **Responsible Water Management**: Implementation of technologies to reduce water consumption and optimise its reuse, especially in the maintenance of pitches and common areas.
- **Circular Economy and Waste**: Development of comprehensive waste management plans, with an emphasis on reduction, recycling and composting, together with partnerships with certified waste managers.

- **Sustainable Mobility**: Design of strategies that encourage public transport, electric vehicles and shared routes between fans and teams, minimising the carbon footprint associated with travel.

2. Environmental awareness through the power of football
We recognise the value of football as a global loudspeaker to raise social awareness. We encourage clubs to promote initiatives that go beyond the sporting sphere:

- **Awareness Campaigns**: Creation of educational content and activities (workshops, talks, community events) that promote sustainable habits among fans, especially young people.

- **Alliances with Impact**: Collaboration with public institutions, companies committed to environmental innovation, amplifying key messages on biodiversity, climate and responsible consumption.

- **Public Exemplarity**: Use of digital platforms and media spaces of the clubs to make visible good practices, goals achieved and collective challenges, inspiring other sectors to join the green transition.

Collective Commitment, Global Impact

At LALIGA, we understand that sustainability is not an end, but a shared path. For this reason, we support clubs with tools, training and recognition of good practices, integrating environmental indicators into our quality standards. Our vision is to consolidate a league that not only competes on the pitch, but also leads the revolution through sport, demonstrating that football is an engine of progress for present and future generations.

Integration of Environmental Impacts into LALIGA's Corporate Social Responsibility Strategy

We see environmental management as a cross-cutting pillar that not only responds to global challenges, but also generates shared value for our stakeholders. After a thorough analysis, we have identified real and potential impacts that reinforce our commitment to sustainability and, aligned with our strategy, will allow us to consolidate our ethical leadership in the sports sector.

Real Positive Impacts: Generating Value from the Present

- **Influence and Education for Climate Action**:
  As a global platform, we play a catalytic role in using the power of football to raise awareness of environmental urgency among millions of fans, partners and communities. This impact translates into:

    1. **Social Activism:** Educational campaigns that transform stadiums and clubs into awareness-raising spaces, promoting sustainable habits.

- **Transition to Low Emission Models:**
  By driving the decarbonisation of club operations, we have achieved:

    1. **Sectoral Innovation:** Adoption of renewable energy in stadiums and optimisation of logistics chains, reducing direct and indirect emissions.

    2. **Strategic Partnership:** Alliances with suppliers and sponsors committed to ESG criteria, strengthening responsible business ecosystems.

Potential Positive Impacts: Opportunities for the Future

1. **Reputation as a Driver of Trust**:
   The integration of sustainability into our DNA reinforces the perception of LALIGA as an ethical and visionary entity, which translates into:

- **Loyalty of stakeholders:** Attracting fans, investors and sponsors who prioritise brands aligned with environmental factors.
- **Competitive differentiation:** Positioning as a league committed to linking sport and climate action, capturing opportunities in emerging markets (e.g. green technology).

2. **Financial and Operational Resilience**:
   Proactive environmental risk management allows:

- **Cost Optimisation:** Long-term savings through energy efficiency, circular economy and prevention of legal penalties.
- **Access to Responsible Capital:** Eligibility for financing linked to sustainability criteria (green bonds, ESG funds).

Risk Management and Financial Opportunities in the Framework of LALIGA's Environmental Plan

LALIGA takes a proactive approach to integrating environmental aspects into our financial and operational strategy, recognising that sustainability not only mitigates risks, but also opens doors to new sources of value. Hence, the risks and opportunities identified, together with actions to turn them into levers for responsible growth can respond to:

Environmental Financial Risks: Mitigation and Resilience

- **Interruption of Activities due to Extreme Weather Events**:
  The increasing frequency of adverse weather events (heat waves, floods) represents a tangible risk to the continuity of the competition, with impacts such as:
- **Postponement of Matches:** Alterations to the sporting calendar that could affect revenues from television broadcasts, advertising and ticket sales.
- **Additional Operating Costs:** Unforeseen expenses in adapting infrastructure or relocating events.

Financial Opportunities: Partnerships that Generate Impact

- **Attracting Strategic Partnerships with Purpose**:
  LALIGA's environmental commitment acts as a magnet for companies and brands seeking to partner with entities aligned with its ESG values, which translates into:
- **Sponsorships with Impact:** Partnerships with commercial firms to co-finance environmental programmes, creating synergies between brand visibility and climate action.
- **Access to Responsible Capital Markets**:
  The integration of sustainable criteria in our governance facilitates:
- **Grants and Public Administration Funds**: Eligibility for public funding programmes aimed at green transition and low carbon economy.

Actions and Scope of LALIGA's Environmental Initiatives

In line with regulatory requirements and our commitment to transparency, LALIGA details the scope of each initiative below. This report reflects our roadmap for integrating environmental responsibility into all stages of the value chain, ensuring consistency with European regulations and the expectations of our stakeholders.

1.- Main Actions Performed and Planned

a) Environmental Risk Analysis of the Competition

- **Action Taken:** Execution of a comprehensive diagnosis of climate and operational risks associated with the competition, including an assessment of vulnerabilities in infrastructures.
- **Expected results:**
  - Identification of critical points (e.g. stages in areas of flooding or water stress).
  - To understand critical factors for the future development of a *Climate Resilience Plan*, prioritising investments in adaptation.
- **Policy Contribution:**
  - Mitigates operational and financial risks linked to climate change.
  - Aligns LALIGA with the Strategic Objective (Ensure sustainable and safe competitions).

b) Training on Requirements of the New European Sustainability Directive

- **Action Taken:** Cycle of training workshops aimed at the 42 clubs of LALIGA EA Sports and LALIGA Hypermotion, focusing on:

- Interpretation of the CSRD (Corporate Sustainability Reporting Directive).
- Non-financial reporting obligations (e.g. EFRAG standards).
- Entry into force of RD214/2025 creating the registry of carbon footprint, offsetting and CO2 absorption projects.

- **Expected Results**:
  - All clubs informed about deadlines and mandatory metrics for 2025-26.
  - Focus on the future drafting of a Guide of Good Practices in Environmental Sustainability to standardise processes.

- **Policy Contribution:**
  - Fulfils the Strategic Objective of harmonising ESG criteria across the club network.
  - Facilitates regulatory compliance, avoiding sanctions and improving sectoral reputation.

c) Assessment of IT Solutions to measure the Carbon Footprint

- **Action Taken:** Market analysis of technological platforms specialised in environmental data management, prioritising:
  - Integration with existing club systems.
  - Ability to quantify Scope 1, 2 and 3 emissions.

- **Expected results:**
  - Implementation of automated reporting architecture aligned with GHG Protocol standards.

- **Policy Contribution:**
  - Enables data-driven decision making, optimising investments in decarbonisation.

2. Scope of the Actions

Value Chain Coverage

- Participation of all LALIGA member clubs.
- Identification of suppliers and third party clients likely to be the focus of attention for potential environmental impacts, i.e. logistics in audiovisual production and amateur travel.

Geographical Scope

- National: All actions apply to all 42 Spanish clubs, with a special focus on stadiums located in high climate risk areas (e.g. water-stressed regions).

Affected Stakeholders

- Primary: Clubs, players, employees and fans (direct beneficiaries of resilient infrastructures and stable competitions).
- Secondary: Investors, sponsors and regulators (guarantors of transparency in reporting and alignment with legal frameworks).

3. Next Steps and Future Alignment

- 2025-2026:
  - Launch of the *LALIGA Sustainability Observatory*, integrating real-time carbon footprint and climate risk data.
  - Expansion of training for employees and technical staff in ESG criteria.
  - Creation of the Technical Office for Sustainable Mobility.

- 2026-2030:
    - Propose management plans under the umbrella of environmental transition and regulation with a focus on compliance with national and European policies.

Quantitative and qualitative information on the progress of actions or action plans disclosed in previous periods.

Given that LALIGA carries out its activity in the sphere of organisation, regulation and commercialisation of the clubs' audiovisual assets exclusively for the participation of the clubs in professional competition, it has limited spheres of regulation for other organisational developments of the clubs and SADs, in those other competitions in which it participates, as well as the performance and use of its infrastructures for the development of other possible business activities for which LALIGA has no competence whatsoever.

This conditions the ability to accurately measure the scope of specific environmental actions by the professional football competition, but does not inhibit the articulation by LALIGA to encourage, guide and require certain actions with the objective of aligning sports institutions with measures that promote environmentally responsible practices, regardless of whether or not these are considered as part of the environmental impact of the LALIGA competition.

For this reason, LALIGA considered it appropriate to initiate a plan to culture corporate social responsibility in 2018, with a training programme, and training that has allowed us to make significant progress each year in improving environmental practices and through the following action plans:

- Publication of a **Guide for Sustainable Clubs** with the aim of raising awareness of the requirements, best practices and recommendations in terms of environmental management, accompanied by a self-diagnosis test to identify risks and opportunities in the ESG dimensions according to the degree of compliance with them. In addition to these measures, a carbon footprint calculator adapted to the professional football industry was developed, under the GHG protocol, so that each club could know its environmental impact.

- Development of an **Environmental Guide for football clubs**, with the aim of raising awareness of European and national legislation and its possible implications for the activities of clubs and SADs. LALIGA's aim is to promote and contribute to the environment in an intelligent, structured and truly value-adding way, given the firm belief that it is important to organise measures around an environmental plan or strategy in an orderly manner, as opposed to carrying out one-off, unplanned actions without being part of a strategy, as having an environmental plan provides multiple benefits.

- Throughout these years, this extensive **educational programme** has allowed us to articulate a wide and varied training programme for Clubs and SADs, through training courses given by the educational unit of LALIGA Business School, conferences and workshops with public bodies and organisations involved in energy management programmes, as well as other workshops and training activities that have allowed us to create a management culture focused on the best environmental practices.

Energy consumption and emissions

During the 2024-25 season, LALIGA's energy consumption in its offices in Spain amounted to 575,149.07 KWh compared to 560,169.3 KWh in 2023-24. LALIGA's energy consumption in its offices in Spain corresponds to electricity consumption and, having estimated the consumption for the months of May and June 2025, is based on the consumption of the previous 10 months.

Beyond this, 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 1,152 Tn of CO2 equivalent.

As in the previous edition, this season we are once again including emissions data derived from business-related travel, in means of transport that do not belong to or are not operated by LALIGA, with emissions of 994.47 tonnes of CO2 equivalent to travelling 9,028,762 miles, compared to 1,230.22 tonnes of CO2 equivalent to travelling 8,882,948 miles.

Emissions derived from the travel of teams and their fans are not included in the calculation of Scope 3, as there is no disaggregated data that would allow the emissions generated to be assigned exclusively to LALIGA (clubs participate in other competitions and organise independent events). A protocol for reporting and segmentation of information is being designed to guarantee, in future editions, the reliable quantification of this impact.

Key environmental figures

Season 2324			Season 2425	
Scope 1 y2	Scope 3		Scope 1 y2	Scope 3
KwH	Thousands of displacements		KwH	Thousands of displacements
560.169,30	8.882.948		575.149,07	9.028.762
Tn CO2	Tn Co2		Tn CO2	Tn Co2
145,57	1,230,22		158,17	994,47
Total Tons of CO2			Total Tons of CO2	
1.375,79			1.152,64	

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 financial year 2024-25, LALIGA selectively collected a total of 6,655 kg of mixed packaging through an authorised manager, compared to 2,476 kg in 2023-24, and 6,650 kg of cardboard compared to 4,896 kg in 2023-24 from the office building located at Torrelaguna 60, with a recovery rate of 70% to 90%.

5.5. 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.

Structured on the basis of six environmental objectives, which are:

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 performance 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[6]

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

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

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

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

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

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

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

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

To calculate the financial indicators, the Delegated Act of Article 8 of the Taxonomy Regulation – Delegated Regulation 2021/2178 – was followed, in addition to the accounting policies of the LALIGA Group, which include the consolidation criteria at a group level. It has been formulated on the basis of the financial data that emerges from the LALIGA Group's annual accounts for financial year 2024-25.

Investments (Capex)[7]

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 2024-25, the sum of expenses for leases, as well as for repairs and maintenance has been 5.825 million euros + 560 thousand euros. Comparing this figure with LALIGA's total operating expenses of 2.057 billion euros (sum of supplies, personnel expenses and other operating expenses), shows that 0.31% of the Group's total expenses correspond to the OpEx defined by the Taxonomy.

Results and conclusions.

This third 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.

[6] Detail of the result expressed in Annex V European Taxonomy

[7] Detail of the result expressed in Annex V European Taxonomy

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.

6 Good Governance in LALIGA

6.1. Committed to the best practices

La Liga Nacional de Fútbol Profesional is a **private Sports Association** which, pursuant to the provisions of Article 56 of **Law 39/2022 of 30 December on Sport**, is exclusively and compulsorily made up by all public sporting companies and clubs of the **First and Second Divisions** that participate in official men's national and professional football competitions.

It is governed by the aforementioned **Law 39/2022 of 30 December on Sport**, **Royal Decree 1835/1991 of 20 December on Spanish Sports Federations**, and by its Articles of Association and by-laws.

LALIGA has its own legal personality and enjoys autonomy, for its internal organisation and operation, with respect to the Royal Spanish Football Federation ("RFEF").

La Liga Nacional de Fútbol Profesional (hereinafter referred to as LALIGA or the Parent Association) is the parent of the following legal entities, all of which are directly or indirectly legally dependent on LALIGA:

- LALIGA Group International, S.L.
- Sociedad Española de Fútbol Profesional, S.A.U.
- LALIGA DMCC
- LALIGA (USA) Inc.
- LALIGA South Africa Proprietary Limited
- Beijing Spanish Football Leagu Consulting CO., Ltd.
- LALIGA Singapore Pte. Ltd.
- LALIFA LFP Mex, S.R.L.C.V.
- LALIGA & Mena & South Asia DMCC

In addition, LALIGA has joint control of the following companies in which it owns 50%.

- LALIGA North América LLC
- Peak Sport Media Limited

In addition, LALIGA holds an indirect minority interest through LALIGA Group International, S.L. in the following companies over which it exercises significant influence:

- LALIGA Entertainment S.L.U.
- LALIGA Estudios S.L.
- Sports Reinvention Entertainment Group S.L.
- Spanish Football Sports & Entertainment (Shanghai) Co. Ltd.
- Legends Collection Europe S.L.
- Sports Legends & Collections, S.A.

FUNDACIÓN LALIGA

Finally, it should be stressed that LALIGA has a commitment to social action through FUNDACION LALIGA, from which it bases its global positioning of Spanish professional football and the configuration of a global and responsible ecosystem around sport.

This commitment is structured through training actions undertaken in favour of football in particular and sport in general. FUNDACION LALIGA is a cultural, educational, sports and private foundation, under the protectorate of the Ministry of Education and Science, and founded by La Liga Nacional de Fútbol Profesional, dedicated fundamentally to the promotion, encouragement, financing, research and development of cultural activities in general, including physical culture and the sport of football.

FUNDACION LALIGA has its own legal capacity, enjoying full legal capacity to act.

For the purpose of drafting the sustainability report, it has been done so on a consolidated basis with a common scope to the financial information statement.

With the exception of LALIGA Group International, S.L., all other companies included in the consolidation are exempt from individual or consolidated sustainability reporting in accordance with Article 29a(8) of Directive 2013/34/EU of the European Parliament and of the Council.

As the sustainability statement is for the same company reporting the financial statements, the sustainability statement is for the whole group, noting that the measure of materiality assessment of impacts, risks and opportunities includes upstream and downstream in the value chain.

6.2. The role of the administrative, management and supervisory bodies

Composition and diversity of the members of the administrative, management and supervisory bodies.

LALIGA

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 Broadcasting Rights Management Oversight Body
The Electoral Committee
The Association Disciplinary Judge
The Economic Oversight Committee
The Licensing Committee
The Budget Validation Body
The Regulatory Compliance Body
Audit and Internal Control Committee
The Corporate General Management.
The Legal Counsel

Roles and responsibilities of the administrative, management and supervisory bodies.

Composed of 10 executive members, with a percentage of 40% women and 60% men, with 10% independent board members.

The official LALIGA website provides detailed information on the experience of members of management in relation to the company's sectors, products and geographic locations.[8]

The competences and obligations assumed today by the different governing and representative bodies of **LALIGA** are:[9]

LALIGA'sGovernance Structure

General Assembly

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

Main functions:

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

The General Assembly is made up to:

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

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

The Director General **shall attend** with the right to take the floor but not to vote.

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

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

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

8 https://www.laliga.com/laliga-group/transparencia/organigrama/directivos

9 https://www.laliga.com/transparencia/informacion-institucional

Division Committees

Bodies of the various professional competitions organised by LALIGA

Main functions:

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

Each Division Committee it made up to:

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

LALIGA's Legal Director shall act as Secretary, and be able to speak but not vote, and the Chief Business Manager shall attend, who shall have the right to take the floor but not vote.

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

Delegated Committee

LALIGA's ordinary governance and administration body

Main functions:

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

Chairman: The President of LALIGA
Mr Javier Tebas Medrano

Vice-Presidents: Mr Miguel Ángel Gil Martín (1st) and Mr Jon Ander Ulaiza Garetxana.

Members: 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).

Chief Business Manager of LALIGA
Chief Executive Officer of LALIGA
Secretary of LALIGA's Executive Committee

President

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

The President of LALIGA since April 2013. He was re-elected in 2016, 2019 and again in 2023 for another four years.

LALIGA's President holds office after being elected by free, direct and secret ballot by all the members of the Extraordinary General Assembly, which also sets the remuneration.

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

Chief Executive Officer

Under the direction of LALIGA's President, 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 Chairman, develop a strategic plan to implement the goal set out by the Chairman.
- Monitor strategic processes in order to evaluate results.

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

Chief Business Manager

LALIGA's Chief Business Manager 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.

LALIGA's Chief Business Manager is currently Mr Javier Gómez Molina, appointed on 7 October 2021 by the Executive Committee.

Audit and Internal Control Committee

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

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

LALIGA Group International

Born as a result of the business restructuring process carried out by the LALIGA Group with the aim of developing and maximising LALIGA's potential, making it the world leader in sports entertainment.

LALIGA Group 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 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.

The Board of Directors consists of (seven) 7 members, currently:

- President and CEO: Mr Javier Tebas Medrano
- Member: Mr Miguel Ángel Gil Marín in his capacity as First Vice-President of LALIGA.
- Member: Mr Jon Ander Ulazia Garetxana, in his capacity as Second Vice-President of LALIGA.
- Member: Theatre Directorship Services Alpha S.à r.l. (duly represented by Mr Javier de Jaime Guijaro).
- Member: Theatre Directorship Services Delta S.à r.l. (duly represented by Mr Juan Arbide Estensoro).
- Member: Valencia Club de Fútbol, S.A.D. (duly represented by Ms Inmaculada Ibáñez Peris).
- Member: Real Club Celta de Vigo, S.A.D. (duly represented by Ms María de los Ángeles Mouriño Terrazo).
- Non director secretary: Ms María José López Lorenzo

The Executive Committee is composed of seven members, 42.9% women and 57.1% men, with 10% independent board members.

The Management Committee is composed of 18 members, 22% women and 68% men.

The official LALIGA website provides detailed information on the experience of members of management in relation to the company's sectors, products and geographic locations.[10]

6.3. Remuneration of senior management[11]

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 Executive Committee, are the travel expenses of people unrelated to it paid.

[10] https://www.laliga.com/laliga-group/transparencia/organigrama/directivos

[11] 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.

- Note 24 section b) to LALIGA's financial report states that the total remuneration accrued in financial year ended 30 June 2025 to all senior management amounts to 5,707 thousand euros (6,251 thousand euros in financial year ended 30 June 2024), and there were no loans to senior management at the end of financial year ended 30 June 2024 nor financial year ended 30 June 2023.

Annual compensation of senior management in thousands of euros						
	Fixed	Variable	FY23-24	Fixed	Variable	FY24-25
President	2.237	1.349	3.586	2.214	1.106	3.320
General directions	1.117	750	1.867	900	450	1.350
Overall compensation on LALIGA's senior management	3.950	2.301	6.251	3.916	1.791	5.707

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.

To achieve this, their remuneration solely comprises of a fixed amount along with an annual variable component, which is intended to foster long-term value creation, promote the retention and motivation of managerial personnel, and align their interests with those of LALIGA, associated clubs, and Public Limited Sports Companies, as long as their contributions lead to value generation for these entities. 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.

Incentive Systems Linked to Sustainability in LALIGA

At LALIGA, material sustainability issues are mainly related to governance issues and are integrated as key strategic elements of the organisation. In this context, a variable remuneration system has been established for the members of the administrative, management and supervisory bodies, which is linked to the achievement of the organisation's strategic objectives. However, these objectives do not include specific targets related to social or environmental dimensions of sustainability.

Main Features of the Incentive System:

The current incentive system is based on the fulfilment of general strategic objectives of the organisation, including governance aspects, but does not incorporate specific goals related to sustainability in its social or environmental dimensions.

Performance Assessment in Relation to Sustainability:

At present, the performance of members of the administrative, management and supervisory bodies is not evaluated against specific sustainability-related targets or incidences, as no specific objectives have been set in these areas.

Integration of Sustainability Parameters in Remuneration:

Sustainability-related performance metrics are not used as benchmarks and are not explicitly included in remuneration policies. Variable remuneration is linked solely to the achievement of overall strategic objectives.

6.4 Compliance and transparency in LALIGA

LALIGA consolidates its commitment to institutional sustainability through a Compliance model that not only mitigates risks, but also promotes excellence in sports management. This policy, backed by rigorous monitoring mechanisms, reflects our aspiration to be a global benchmark in transparency and integrity.

1. **General Policy Description and Objectives**

   LaLiga's Regulatory Compliance policy, implemented since the 2015/2016 season, has the central objective of guaranteeing integrity, transparency and good governance in all operations of the organisation and affiliated clubs. This policy is articulated through its own Regulatory Compliance Model, designed to:

- Prevent and detect malpractice, legal, operational and reputational risks.
- Promote an institutional culture based on ethical values, aligned with international standards.

- Strengthen trust in the competition through the mandatory adoption of crime prevention systems by clubs (membership requirement since 2015).

The policy is part of our strategic partnership with Transparency International, reinforcing the commitment to transparency and accountability.

2. Relevant Incidents, Risks and Opportunities

- Risks:
    - Exposure to legal sanctions and loss of credibility in the event of non-compliance with regulations.
    - Reputational impacts arising from malpractice internally or in affiliated clubs.

- Opportunities:
    - Positioning as a global benchmark in sports governance, endorsed by the recognition of international entities.
    - Strengthening the sports ecosystem by standardising ethical standards in clubs, attracting investors and sponsors committed to sustainability.

Roles and responsibilities in the management of the compliance management system

Executive Committee:

This is the ordinary governing and administrative body of LALIGA, and as such, it is the highest body responsible for the regulatory compliance systems with legal and statutory responsibilities in this regard.

General Assembly:

The General Assembly is the highest governing body of LALIGA and the expression of the will of its members, which ultimately approves the Entity's Code of Ethics and its Code of Good Governance, and to which the Audit and Internal Control Committee reports annually on its activities, after doing the same with the Executive Committee.

Audit and Internal Control Committee:

Significant regulatory body tasked with overseeing the independence of the external auditor, the preparation and presentation of financial and non-financial information, internal control and risk management systems, as well as the internal audit and compliance functions of LALIGA and its subsidiaries.

Regulatory Compliance Body:

The single-entity Regulatory Compliance Body (RCB) is responsible for managing the Compliance Management Systems and the internal self-regulation rules that form part of them, as well as the periodic evaluations carried out on compliance with these rules, and for this purpose it is statutorily vested with autonomous powers of initiative and control.

With the support of the LALIGA Compliance & Internal Control Directorate, which reports to the RCB, they perform, in summary, the following competencies:

- Update, monitor, oversee, evaluate and continuously improve LALIGA's *Compliance* Management Systems, including Criminal and Anti-Corruption *Compliance*, and may update, amend, develop or propose the development of internal rules as necessary, as well as any corrective actions it deems appropriate to identify, assess and manage criminal and anti-corruption risks, including those related to business partners, and ensure that employees are provided with access to *Compliance* resources.
- Promote the training, dissemination, knowledge and compliance of the Code of Ethics and other LALIGA internal regulations.
- Ensure that LALIGA's Whistleblowing Channel is properly run and managed.
- Provide support to the Data Protection Officer in performing their duties, promoting their independent action and in the absence of conflicts of interest.
- Supervise the operation of the Data Protection Office managed by the Data Protection Officer.
- Support the Information Security Officer in performing their duties, promoting their independent action and the absence of conflicts of interest.
- Oversee the functioning of the Information Security Office managed by the Information Security Officer.
- Any other function of monitoring and follow-up of LaLiga's internal control processes.
- Promote the inclusion of Criminal *Compliance* responsibilities in job descriptions and in the performance management processes of the members of the Organisation.

Compliance and Internal Control Department:

It is an internal area reporting to the RCB and, therefore, its competencies are exercised from the Group's parent company (LALIGA), an entity with which the professionals in this Department maintain their working relationship.

To carry out its tasks, the Compliance & Internal Control Department has four functional areas under the same Management and budget, all with the same common association and governed by criteria of independence and management efficiency: the identification, assessment and management of risks in the LALIGA Organisation. These functional areas are as follows: Regulatory Compliance, Internal Control & Audit, Data Protection and Information Security.

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

Business success is not strictly financial, but is also related to your business's reputation in general and the perception of each stakeholder in particular. In this respect, the activities of Regulatory Compliance, Internal Control and Corporate Governance represent a priority management objective each season.

In order to provide consistency in the management and control systems (MCS) and to achieve a reasonable level of assurance, controls leveraged across three dimensions have been implemented:

- **Internal regulations**; The MCS has multiple policies and procedures that directly impact the mitigation of previously identified risks in criminal and corruption matters, all of which have been drafted taking into account the following fundamental premises: to be understandable, accessible and practical, and drafted in accordance with the provisions of the Regulations Standard (NG-CTO-004), which aims to establish the criteria that regulate the proposal, drafting, approval, dissemination, updating, and repeal of internal regulations.

- **Non-financial controls**; non-financial preventive measures that have preventive value in relation to criminal risks, including those related to corruption.

- **Financial controls**; this category includes both manual and automatic financial controls related to the detection, prevention and mitigation measures integrated in LALIGA's Criminal Compliance and Anti-Corruption Management Systems. All of these are detailed in the risks and controls matrix in force at any given time.

Description of the ten main actions carried out in the reporting year relating to (current and future) actions.

1.- Creation of new work units.

The growth of compliance and internal control management in recent years has led to the trend of creating specialised teams by areas of activity. In this context, in the 2023-24 season, two new work units were created under this direction:

- **Child Protection Office:** responsible for ensuring the implementation of measures to protect children from violence in all activities and projects involving minors. Main functions:
    - Risk analysis and risk management, with which projects with minors are developed.
    - Internal regulations, design, drafting and updating of regulations.
    - Training, development of annual training plans for internal staff and employees.
    - Periodic auditing and monitoring in projects involving minors.
    - Incident management.

- **Third Party Risk Management Unit (TPRM):** analysis and management of risks of third parties with whom contractual relations are established (stakeholders of the organisation). It has been configured with a multidisciplinary approach to analyse, assess and manage various types of risks:
    - Reputational risks
    - Information security risks
    - Personal data protection risks
    - Financial risks
    - Legal compliance risks

2.- LALIGA reaffirms its commitment to business integrity and ethics by obtaining three compliance certifications:

1. **ISO 37001:2017 (Anti-Bribery Management):** Recognition of a comprehensive system with controls to identify and mitigate bribery and corruption risks.

2. **UNE 19601:2017 (Criminal Compliance):** A system that prevents and manages legal risks in the criminal field through internal control measures and mechanisms.

3. **ISO 37002:2021 (Whistleblowing Channels):** It endorses secure channels for reporting internal and external irregularities, with effective procedures for handling them.

3.- Training and awareness-raising in the framework of the LALIGA Regulatory Compliance programme.

LALIGA's *Compliance* programme is not only limited to the adoption of oversight and control measures, but is also integrated with positive training and awareness-raising measures that seek not only to neutralise factors that favour unlawful conduct, but also to encourage a corporate culture of loyalty to the rules and principles established in the Code of Ethics.

In this context, annual training plans have been institutionalised, structured according to defined time cycles, integrating diversified pedagogical methodologies. The LALIGA model therefore consolidates a comprehensive system that, beyond reactive compliance, promotes the internalisation of ethical values and the strengthening of proactive governance through structured and pedagogical tools that can be audited.

For its part, in line with the most recognised frameworks of reference on the subject, in addition to training activities, an effective internal communication strategy is also being developed with the aim of promoting awareness, sensitisation and commitment of all professionals in the LALIGA Organisation to the principles and values of the Code of Ethics, of which the following are significant:

Corporate Academy courses (human capital)	Other training (LALIGA Stakeholder)
Code of Ethics, Ethics channel and general principles of Compliance.	Basic concept of money laundering and financing of terrorism to the Board of Trustees of the FUNDACION.
Prevention of money laundering	Expenditure policy for the HORECA group
Preventing violence against children	Other training for new staff members.
Data protection in relation to projects targeting the best-aged.	Expenses policies for new members of LALIGA Global Network.
Use of email	

4.- Update and assessment of the risk map

- Risk maps are drawn up annually from a criminal law perspective, including criminal and corruption risks inherent to LALIGA's activity, determining the level of risk based on a calculation methodology that combines the variables of probability of occurrence and impact.
- Updating of the strategic risk map, which identifies environmental risks, process risks and information risks based on probability of occurrence and impact variables.
- Review of the antitrust risk matrix identifying the main activities or conducts subject to potential conflicts related to Competition Law.

5.- Control environment of Compliance management systems

In order to provide consistency in the MCS and to achieve a reasonable level of assurance, internal regulatory, financial and non-financial controls have been implemented.

6.- Implementation of an Internal Financial Information Control System (IFICS).

Our objective is to ensure that the financial reports reflect the economic situation of the entity in a truthful and transparent manner, complying with the applicable accounting and regulatory standards, through the establishment of a set of policies, procedures and controls implemented within LALIGA to ensure the integrity, accuracy and reliability of the financial information it generates.

7.- Internal audits

Based on the annual audit plan, the following audit activities have been carried out in:

- Regulatory compliance
- Finance
- Contracting with third parties
- Purchasing
- IT inventory resources
- Sales

8.- Collaboration with national and international organisations. Compliance Training and Knowledge Transfer:

As part of its commitment to promoting a culture of integrity and good practices, LALIGA uses its Compliance Department to develop a wide variety of training programmes aimed at different social agents, including public institutions, sports associations and private sector entities.

The goal of these training actions is to promote the transfer of specialised knowledge related to regulatory compliance, business integrity and legal risk prevention, thereby contributing to the professionalisation and strengthening of ethical management in the sports and business environment.

These initiatives range from information days and specialised seminars to training programmes tailored to the specific needs of each organisation, ensuring effective dissemination of good practices and principles.

As well as training activities, LALIGA actively promotes cooperation with professional associations and regulatory institutions on transparency and good governance. This collaboration is materialised through the formalisation of strategic agreements that aim to reinforce the shared commitment to integrity, transparency and regulatory compliance, allowing not only the exchange of knowledge and best practices, but also the creation of joint initiatives that contribute to raising standards of transparency, ethics and integrity, thus consolidating a solid regulatory environment aligned with the principles of governance.

9.- Activities rolled out aimed at LALIGA Clubs and SADs.

LALIGA's Compliance Department maintains an active and continuous relationship with its member clubs by implementing various initiatives aimed at reinforcing the culture of integrity and regulatory compliance. These actions include the organisation of an annual compliance day, holding specialised workshops to analyse regulatory updates applicable to LALIGA's Regulations and Articles of Association, as well as periodically issuing informative circulars and regulatory compliance letters, aimed at adopting preventive measures related to integrity and good governance.

10.- Support and internal advice on data protection issues.

Comprehensive support and advice on data protection is also provided to all areas of the organisation. Its functions include reporting, analysis and management of risks associated with data processing, implementation and evidence of controls, updating of policies, impact assessment, review of international data transfers and analysis of the feasibility of legitimate interest.

11.- List of key policies that make up the LALIGA Compliance Model.

Below is a structured list of the main policies and procedures.

- **LALIGA's Code of Ethics**, establishes the principles and values that should guide LALIGA's conduct in its activities.
- **Code of Good Governance**, internally regulates the daily work and self-regulates the functioning of LALIGA, gathering all the European and Spanish legal principles, ensuring ethical and transparent governance.
- **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.
- **Regulatory Compliance Policy**, establishes the criteria and guidelines that should govern LALIGA and the operations of its Compliance Management System.
- **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.
- **Anti-Corruption Policy**, establishes the basic principles to guide anti-corruption actions, so as to avoid unduly influencing third parties by altering the natural course of professional or business relationships.
- **Competition Policy**, sets out the basic principles of competition law that obliged parties should be aware of and provides guidelines for action to avoid a competition infringement.
- **The Prevention of Money Laundering and the Financing of Terrorism Policy**, establishes the general guidelines for action to prevent and detect risks related to money laundering and the financing of terrorism, as well as to provide a firm and appropriate response to these risks.
- **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 (LOPIVI), 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.

- **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.
- **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.
- **Procedure for managing data protection controls**, sets out guidelines and directives to identify, plan, implement, review and audit data protection controls.
- **Third-party risk management procedure in relation to data protection and information security**, identifying the main risks associated with contracting third parties and establishing the guidelines and rules to be followed at LALIGA to mitigate them.

ANNEX I. ABOUT THIS REPORT

For the purposes of transparency, LALIGA publishes its Non-financial Information Statement, 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.

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 2024-25 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. Instead we propose a review based on changes in the environment that affect the most significant matters, depending on the specific characteristics of the sector and business environment, as well as trends in stakeholder needs.

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. 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.

Stakeholders' interests and opinions.

Communication and continuous dialogue are the cornerstone of the relationship between LALIGA and the stakeholders directly or indirectly affected by the company's activity. In short: Clubs and SADs, employees, customers (broadcasters, sponsors, and fans), local communities, suppliers and subcontractors, public administrations and regulators, investors and funders.

Stakeholders	Category and collaboration	How they are organised	Purpose	Consideration of the results
SADs and Clubs	Associates	LALIGA 1st division (LALIGA EA SPORTS) LALIGA 2nd division (LALIGA HYPERMOTION)	Organise the LALIGA competition, regulate its participation, provide resources and capacities that allow for sustainable growth of the clubs and the competition.	Economic and financial sustainability of associates. Operational excellence of its activity. Internationalisation of the competition. Promoting the sustained growth of associates.
Investors	Investor partners		Re-establish the economic imbalances resulting from COVID-19. Allocate economic resources to the main productive areas of associates to advance the growth processes.	Strengthen the strategic areas and lines of club business growth. Increase economic impact (carry-over effects) from the activation of third party investors, in addition to those of the primary investor.
Employees	Own employees Value Chain employees	LALIGA employees. Employees of Clubs and SADs.	Internal training and growth. Security, stability, work-life balance.	Sustained growth of LALIGA's human capital. Focus on safety and internal growth leveraged on continuous training.
Communities	FUNDACION LALIGA. LALIGA's commitment to sport Institutional relations for the sport.	LALIGA Founding Action. HCS (Sports Federations and athletes) Sports associations. RFEF. Promoting grassroots football	LALIGA's commitment to social development, promoting the main social challenges through sport and integrating social justice as an element of brand reputational value. Contribution, social protection, promotion and international dissemination of sport. Promotion of sports associations. Promoting and contributing to federated football.	Developing social activity around four areas of action: education, training, social inclusion and strategic management of social responsibility and sustainability. Social protection for amateur football players, expanding the allocation of financial resources to high-level sportspeople. Guarantee that sporting 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. Strengthening of training football and the development of amateur football.
Clients	Broadcasters Sponsors Fans	National International	Increased penetration of national and international markets.	Global presence in international markets.

	Other sports groups	Offline and online fans	Growth, protection and promotion of the audiovisual product and the competition brand. Explore new ways of fostering the ongoing relationship with fans.	Improving the online consumer experience. Growth in the reputational value of the competition. Strengthening the overall attractiveness of the brand. Investment in multi-channel digital solutions, integrating the use of new channels and media.
Government Agencies and Federative bodies	HCS RFEF International sports associations	State public administration. Federación Española de Fútbol. Associations of international football leagues, clubs and federations.	Commitment to ethical, responsible and transparent management. Rethink the social role of sport by using it to promote significant changes in society.	Demonstrate sport's capacity for self-regulation. Embrace new technologies as a lever to strengthen the fight against xenophobia, racism, intolerance and inequality and promote integration through sport. Allocation of increased organisational resources for a robust system of safety and integrity of the competition.

In the process of analysis, listening and identification of the material issues of LALIGA's business model strategy, we have extracted the material issues and the description of the work process that has been considered relevant to meet the demands and concerns of our main stakeholders, as follows:

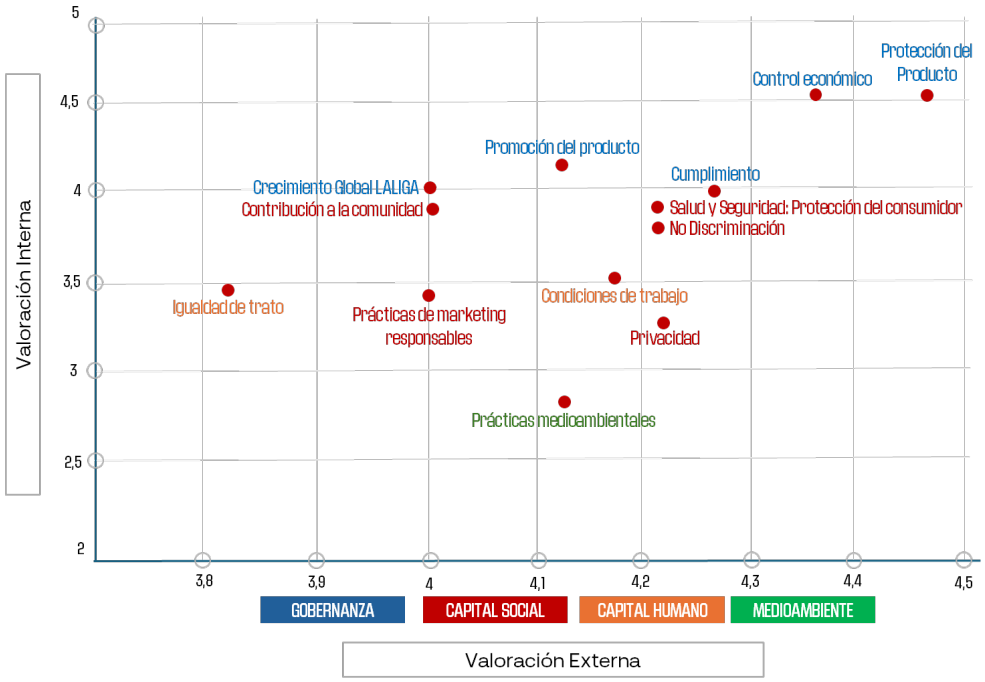
Material issue	Relevant considerations
Global growth LALIGA	Internationalisation expansion as a growth factor. Improving the perception of the name of the competition. The search for new business lines. Boosting the economic growth of the clubs, redirecting capital flows and organic resources LALIGA to undertake growth projects towards sustainable investments.
Financial supervision of the clubs	Financial control standards as a mechanism for the financial stability of clubs.
Compliance	Governance as a lever to achieve good ethical behaviour in the organisation and in football in general.
Product promotion	Innovation in the services provided to clubs and the end consumer, using technological tools. Innovation in the way the audiovisual product is presented and produced, as a means to improve its quality and increase broadcasting rights.
Product protection	Measures to combat match-fixing. Actions to prevent audiovisual fraud in order to minimise the losses associated with this problem, to protect the product and to safeguard the rights of consumers who pay for it.
Health and Safety: Consumer protection	Robust security measures for event attendees.
Non-discrimination	Promote more zero tolerance actions against Xenophobia, Racism, Intolerance and Discrimination.
Responsible marketing practices	Improve practices and initiatives to establish and maintain a good relationship with followers and consumers.
Privacy	Measures to ensure compliance with the law and to guarantee consumers' peace of mind regarding their privacy.
Environmental practices	Policies and initiatives to reduce the environmental impact of sporting events and facilities.
Working conditions	This encompasses the working conditions offered by LALIGA, which ultimately have an impact on the image of the Association as an employer.
Equal treatment and opportunities for all	Promotion of equality and diversity practices in LALIGA, related to the remuneration of men and women, presence of women in positions of responsibility and governance, together with training initiatives, professional and career development. Track record within the organisation.
Contribution to the community	LALIGA's socio-economic contribution aligned with the development of its environment, creating value and contributing with collaboration and social transformation initiatives, as well as promoting other sports modalities, its sportspeople, together with the promotion of sports associations.

LALIGA includes the necessary measures in its strategy and current business model that aim to respond to the concerns of its main stakeholders. The adoption of other measures necessary to mitigate negative impacts and address financial risks are subject to ongoing evaluation and assessment, which are integrated as deemed necessary on the basis of prospective analyses of LALIGA's activity and market changes, in addition to analyses of the changing risk environment.

Within the mechanisms and structures of governance, LALIGA constantly has a system to continuously listen to the concerns and demands of its main stakeholders, establishing a personal relationship mechanism with each of them, based on a relational model such as the one described below:

Stakeholder	Means of communication
SADs and Clubs	Commissions, Divisional Boards, Assemblies, workshops, personal interviews, Impulso project monitoring programmes, daily conversations.
Investors	Personal interviews, working groups and workshops with clubs
Employees	E-mail, intranet, meeting points, surveys, applications, newsletters and corporate videos.
Communities	E-mail, forms, meetings, helpdesks, workshops, face-to-face interviews.
Clients	Personal assessment interviews, project management and activation programmes, e-mail, forms, meetings, helpdesks.
Government Agencies and Federative bodies	Continuous public consultation processes.

The graph below summarises the results of the materiality analysis for the 2024-25 financial year, carried out in accordance with GRI principles, following the process of identifying, evaluating and prioritising the relevant issues for LALIGA and its stakeholders.



ANNEX III. HUMAN CAPITAL TABLES• FACTS AND FIGURES

Desglose de plantilla por país

Ejericicio económico	FY 2223			FY 2324			FY 2425		
Género	H	M	Total	H	M	Total	H	M	Total
País									
España	406	200	606	434	201	635	403	196	599
China	2	0	2	2	0	2	2	0	2
Dubai	5	2	7	4	0	4	6	2	8
India	0	0	0	0	0	0	0	0	0
Jordania	1	0	1	1	0	1	1	0	1
Ecuador	0	0	0	0	0	0	0	0	0
México	11	2	13	0	1	1	0	1	1
USA	2	0	2	2	0	2	1	0	1
Singapur	4	1	5	3	2	5	3	2	5
Sudáfrica	1	3	4	1	3	4	1	3	4
	432	208	640	447	207	654	417	204	621

Desglose de plantilla por edad y género

Ejericicio económico	FY 2223			FY 2324			FY 2425		
Género	H	M	Total	H	M	Total	H	M	Total
Edad									
De 20 a 29 años	88	47	135	76	48	124	72	54	126
De 30 a 45 años	247	127	374	254	122	376	218	111	329
> 45 años	97	34	131	117	37	154	127	39	166
	432	208	640	447	207	654	417	204	621

Desglose de plantilla por **categoría profesional y género**

Ejericicio económico	FY 2223			FY 2324			FY 2425		
Género	H	M	Total	H	M	Total	H	M	Total
Categoría profesional									
Becarios	15	5	20	19	5	24	18	14	32
Soporte	140	75	215	134	70	204	93	59	152
Coordinadores	214	103	317	221	103	324	233	104	337
Responsables	46	15	61	53	20	73	56	20	76
Directores	17	10	27	20	9	29	17	7	24
			640			654			621

Desglose de plantilla por tipo de **jornada y género**

Ejericicio económico	FY 2223			FY 2324			FY 2425		
Género	H	M	Total	H	M	Total	H	M	Total
Jornada									
Parcial	55	10	65	65	12	77	67	12	79
Completa	377	198	575	382	195	577	350	192	542
			640			654			621

Desglose de plantilla por modalidad de **contratación y género**

Ejericicio económico	FY 2223			FY 2324			FY 2425		
Género	H	M	Total	H	M	Total	H	M	Total
Modalidad contrato									
Becario	15	5	20	19	5	24	18	14	32
Temporal	21	2	23	4	1	5	6	6	12
Indefinido	396	201	597	424	201	625	393	184	577
	432	208	640	447	207	654	417	204	621

Despidos por categoría profesional

Categoría profesional	22-23	23-24	24-25
Directores	1	2	0
Responsables	2	2	0
Coordinadores	8	6	8
Soporte	22	11	12
Becario	0	0	0
Total por categoría	33	21	20

Despidos por grupo de edad y género

Grupo de edad	22-23	23-24	24-25
De 20 a 29 años	5	4	1
De 30 a 45 años	21	11	12
> 45 años	7	6	7
Total por edad	33	21	20
Género	22-23	23-24	24-25
Hombre	28	17	15
Mujer	5	4	5
Total por género	33	21	20

Promedio de empleados por **tipo de contrato y grupo de edad**

Tipor de contrato	Becario		
Temporada	22-23	23-24	24-25
HOMBRE	8,67	15,85	14,87
De 20 a 29 años	8,04	14,19	13,54
De 30 a 45 años	0,63	1,66	1,33
> 45 años	0	0	0
MUJER	2,53	2,54	6,8
De 20 a 29 años	2,16	2,54	6,8
De 30 a 45 años	0,37	0	0
> 45 años	0	0	0
	11,2	18,39	21,67

Promedio de empleados por **tipo de contrato y grupo de edad**

Tipo de contrato	Indefinido		
Temporada	22-23	23-24	2425
HOMBRE	439,13	420,56	397,46
De 20 a 29 años	57,9	56,75	44,12
De 30 a 45 años	270,35	250,36	227,79
> 45 años	110,88	113,45	125,55
MUJER	198,3	207,56	191,93
De 20 a 29 años	33,87	40,33	33,68
De 30 a 45 años	131,31	130,31	117,67
> 45 años	33,12	36,92	40,58
	637,43	628,12	589,39

Promedio de empleados por **tipo de contrato y grupo de edad**

Tipo de contrato	Temporal		
Temporada	22-23	23-24	24-25
HOMBRE	16,97	6,61	4,75
De 20 a 29 años	8,79	1,49	3,83
De 30 a 45 años	5,85	3,46	0,83
> 45 años	2,33	1,66	0,09
MUJER	1,64	0,5	2,68
De 20 a 29 años	1,34	0,32	1,88
De 30 a 45 años	0	0,18	0,8
> 45 años	0,3	0	0
	18,61	**7,11**	**7,43**

TOTAL Promedio de empleados por **tipo de contrato y grupo de edad**

Tipo de contrato	Total		
Temporada	22-23	23-24	24-25
HOMBRE	464,77	443,02	417,08
De 20 a 29 años	74,73	72,43	61,49
De 30 a 45 años	276,83	255,48	229,95
> 45 años	113,21	115,11	125,64
MUJER	202,47	210,6	201,41
De 20 a 29 años	37,37	43,19	42,36
De 30 a 45 años	131,68	130,49	118,47
> 45 años	33,42	36,92	40,58
	667,24	**653,62**	**618,49**

Tipor de contrato	Completa			Parcial			Total		
Temporada	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
HOMBRE	412	378,53	351,71	52,78	64,49	65,72	464,78	443,02	417,43
De 20 a 29 años	70,1	68,73	59,79	4,63	3,7	1,69	74,73	72,43	61,48
De 30 a 45 años	254,48	232,54	206,91	22,35	22,93	23,25	276,83	255,47	230,16
> 45 años	87,42	77,26	85,01	25,8	37,86	40,78	113,22	115,12	125,79
MUJER	193,15	198,42	190,26	9,32	12,17	11,17	202,47	210,59	201,43
De 20 a 29 años	35,9	40,95	40,37	1,48	2,24	2	37,38	43,19	42,37
De 30 a 45 años	125,84	123,55	112,31	5,84	6,93	6,17	131,68	130,48	118,48
> 45 años	31,41	33,92	37,58	2	3	3	33,41	36,92	40,58
	605,15	**576,95**	**541,97**	**62,1**	**76,66**	**76,89**	**667,25**	**653,61**	**618,86**

Evolución de la **remuneración media** por **categoría profesional y género**

Género	Hombre			Mujer		
Temporada	22-23	23-24	24-25	22-23	23-24	24-25
Categoría Profesional						
Becario	8.957,14 €	8.934,59 €	9.905,59 €	9.040,80 €	7.152,00 €	8.273,88 €
Soporte	25.553,99 €	24.781,53 €	25.838,33 €	28.678,07 €	28.913,21 €	29.120,28 €
Coordinador	72.704,76 €	71.314,99 €	71.026,22 €	51.934,31 €	55.309,40 €	56.096,97 €
Responsables	96.383,93 €	103.688,65 €	104.597,63 €	86.350,22 €	87.152,33 €	98.807,37 €
Directores	272.494,53 €	256.199,77 €	281.369,77 €	154.811,66 €	164.571,42 €	168.669,72 €

Evolución de la **remuneración media** por grupo de **edad y género**

Género	Hombre			Mujer		
Temporada	22-23	23-24	24-25	22-23	23-24	24-25
Grupo de edad						
De 20 a 29 años	€ 29.601,7	€ 27.776,1	€ 31.673,3	€ 59.568,5	€ 30.254,3	€ 25.528,1
De 30 a 45 años	€ 60.943,7	€ 59.149,5	€ 61.722,1	€ 52.831,7	€ 58.775,3	€ 61.532,3
>45 años	€ 110.090,3	€ 108.851,6	€ 110.513,3	€ 67.332,8	€ 63.728,4	€ 67.083,3

Evolución de la **remuneración media por género**

Temporada	22-23	23-24	24-25
Género			
Hombres	€ 65.594,5	€ 66.824,6	€ 71.393,5
Mujeres	€ 49.945,5	€ 53.047,1	€ 53.063,0
Brecha de género	**23,86%**	**20,62%**	**25,68%**

Promedio de empleabilidad por **categoría profesional**

	Hombre	Mujer	Total	Hombre	Mujer	Total	Hombre	Mujer	Total
Temporada	22-23			23-24			24-25		
Categoría									
Directores	21,07	9,49	30,56	22,22	9,52	31,74	18,57	8,00	26,57
2.1 responsables	58,13	17,00	75,13	52,58	20,23	72,81	57,44	21,08	78,52
3.1 Coordinadores	114,63	51,05	165,68	97,70	50,47	148,17	105,06	50,02	155,08
3.2 Coordinadores	131,07	49,78	180,85	123,50	54,93	178,43	128,59	55,82	184,41
4.1 Soporte	74,97	61,05	136,02	75,04	63,12	138,16	56,26	53,57	109,83
4.2 Soporte	56,92	11,57	68,49	56,11	9,00	65,11	36,64	6,12	42,76
Becario	7,99	2,53	10,52	15,85	3,32	19,17	14,87	6,80	21,67
Total	**464,78**	**202,47**	**667,25**	**443,00**	**210,59**	**653,59**	**417,43**	**201,41**	**618,84**

Absentismo laboral

Temporada	22-23		23-24		24-25	
Motivo / Género	Hombre	Mujer	Hombre	Mujer	Hombre	Mujer
Accidentes de trabajo	6	1	5	1	4	1
Emfermedad profesional	0	0	0	0	0	0
Accidentes comunes	2	0	3	0	4	2
Enfermedad común	96	74	87	58	98	70
Riesgos durante el embarazo	0	0	0	0	0	0
Riesgos durante la lactancia	0	0	0	0	0	0
Cuidado del menor enfermo	0	0	1	0	0	0
Lactancia	12	12	9	9	25	13
Permiso nacimiento	59	22	52	15	84	23
COVID19	0	0	0	0	0	0
Indice de frecuencia	**6,66**	**0,83**	**6,8**	**0,85**	**3,59**	**0,9**
Indice de gravedad	**3,21**	**2,47**	**3,22**	**1,5**	**3,22**	**1,55**
Temporada	**22-23**		**23-24**		**24-25**	
Número de día de absentismo	**6.825**		**5.552**		**5.313**	

Horas de formación por categoría profesional

Temporada	22-23		23-24		24-25	
Género	Hombre	Mujer	Hombre	Mujer	Hombre	Mujer
Categoría Profesional	Horas	Horas	Horas	Horas	Horas	Horas
Soporte	2.360,50	2.066,00	3.139,50	4.661,50	8.519,00	2.609,00
Coordinador	11.181,50	5.120,25	8.589,00	3.754,25	11.253,50	4.129,25
Responsables	1.595,50	654,00	619,00	1.010,50	3.242,25	433,00
Directores	549,00	456,00	25,00	221,00	109,00	168,00
Total Horas de formación	15.686,50	8.296,25	12.372,50	9.647,25	23.123,75	7.339,25
	23.982,75		22.019,75		30.463,00	
	65,41%	34,59%	56,19%	43,81%	75,91%	24,09%

Empleados con discapacidad

Temporada	21-22	22-23	23-24	24-25
Número de empleados	4	5	5	12

Empleados con covenio colectivo

Temporada	21-22	22-23	23-24	24-25
Número de empleados	686	611	641	601
	96%	**95%**	**98%**	**97%**

Note of interest:

On 20 June 2025, the company *Legends España, S.L.* was incorporated into the consolidation scope of the LALIGA Group, with a workforce of 9 employees. Given that this integration took place after the effective closing of the data collection and only a few days before the end of the financial year (30 June 2025), there is no sufficiently disaggregated and homogeneous information available to include this company in the quantitative indicators relating to human capital.

Considering that the workforce of *Legends España, S.L.* represents 0.27% of the total number of employees of the Group at year-end (621 people), and given its insignificant impact in quantitative terms, it has been decided not to include this information in the human capital indicator tables, either in absolute terms or in annual averages.

ANNEX IV. EUROPEAN TAXONOMY

Proportion of **turnover** from products or services associated with economic activities that conform to the taxonomy for 2024-25

Ejercicio financiero 2024-2025	2025			Criterios de contribución sustancial						Criterios de ausencia de perjuicio significativo ("No causa un perjuicio significativo").									
Actividades económicas	Códigos	Volumen de negocios absolutos	Proporción del volumen de negocios	Mitigación del cambio climático	Adaptación al cambio climático	Agua	Contaminación	Economía Circular	Biodiversidad	Mitigación del cambio climático	Adaptación al cambio climático	Agua	Contaminación	Economía Circular	Biodiversidad	Garantías Mínimas	Proporción del volumen de negocios que se ajusta a la taxonomía (A.1) o elegible según la taxonomía (A.2) año N-1	Categoría actividad facilitadora	Categoría actividad de transición
	CCM	M euros	%	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S/N	S/N	S/N	S/N	S/N	S/N	S/N	%	F	T
A. ACTIVIDADES ELEGIBLES SEGÚN LA TAXONOMÍA																			
A.1. Actividades medioambientalmente sostenibles (que se ajustan a la taxonomía)																			
Instalación, mantenimiento y reparación de equipos de eficiencia energética: instalación y sustitución de fuentes luminosas energéticamente eficientes.	7.3.	€0,22	0,01%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0,06%	F	
Instalación, mantenimiento y reparación de instrumentos y dispositivos para medir, regular y controlar la eficiencia energética de los edificios	7.5.	€0,01	0,001%	S	N/EL	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	0,00%	F	
Volumen de negocios de actividades medioambientalmente sostenibles (que se ajustan a la taxonomía) (A.1)		**€0,23**	0,011%	0,01%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	0,062%		
De las cuales: facilitadoras		**€0,23**	0,011%	0,01%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	0,062%	F	
De las cuales: de transición		**€0,00**	0,00%	0%						S	S	S	S	S	S	S	0%		T
A.2. Actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía)																			
Volumen de negocios de actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía) (A.2)		0,00	0,00%	0%	0%	0%	0%	0%	0%								0%		
A. Volumen de negocios de actividades elegibles según la taxonomía (A.1+A.2)		**€0,23**	**0,01%**	0%	0%	0%	0%	0%	0%								0,06%		
B. ACTIVIDADES NO ELEGIBLES SEGÚN LA TAXONOMÍA																			
Volumen de negocios de actividades no elegibles según la taxonomía (B)		2.017,47 €	**99,99%**																
TOTAL		**2.017,70 €**	**100,00%**																

	Proporción del volumen de negocios / volumen de negocios total	
	que se ajusta a la Taxonomía por objetivo	elegible según la taxonomía por objetivo
CCM	**0,011%**	0,0%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,0%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

S: Sí, actividad elegible según la taxonomía y que se ajusta ala taxonomía en relación con el objetivo medioambiental pertinente
N: No, actividad elegible según la taxonomía pero que no se ajusta a la taxonomía en relación con el objetivo medioambiental pertinente
N/EL: no elegible, actividad no elegible según la taxonomía para el objetivo medioambietal pertinente

Mitigación del cambio climático : CCM
Adaptación al cámbio climático : CCA
Recursos hídricos y marinos: WTR
Economía circular: CE
Prevención y control de contaminación : PPC
Biodiversidad y ecosistemas: BIO

Proportion of **CAPEX** from products or services associated with economic activities that conform to the taxonomy for 2024-25

Ejercicio financiero 2024-2025	2025			Criterios de contribución sustancial						Criterios de ausencia de perjuicio significativo ("No causa un perjuicio significativo").									
Actividades económicas	Códigos	CapEx (Mill. €)	Proporción de las CapEx	Mitigación del cambio climático	Adaptación al cambio climático	Agua	Contaminación	Economía circular	Biodiversidad	Mitigación del cambio climático	Adaptación al cambio climático	Agua	Contaminación	Economía circular	Biodiversidad	Garantías mínimas	Proporción de las CapEx que se ajusta a la taxonomía (A.1.) o elegible según la taxonomía (A.2), año N-1	Categoría actividad facilitadora	Categoría actividad de transición
	CCM	M euros	%	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S/N	S/N	S/N	S/N	S/N	S/N	S/N	%	F	T
A. ACTIVIDADES ELEGIBLES SEGÚN LA TAXONOMÍA																			
A.1. Actividades medioambientalmente sostenibles (que se ajustan a la taxonomía)																			
CapEx de actividades medioambientalmente sostenibles (que se ajustan a la taxonomía) (A.1)		€0	0%	0%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	0%		
De las cuales: facilitadoras		€0	0%	0%	0%	0%	0%	0%	0%	S	S	S	S	S	S	S	0%	F	
De las cuales: de transición		€0	0%	0%						S	S	S	S	S	S	S	0%		T
A.2. Actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía)																			
medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía) (A.2)		€0	0%	0%	0%	0%	0%	0%	0%								0%		
A. CapEx de actividades elegibles según la taxonomía (A.1+A.2)		€0	0%	0%	0%	0%	0%	0%	0%								0%		
B. ACTIVIDADES NO ELEGIBLES SEGÚN LA TAXONOMÍA																			
CapEx de actividades no elegibles según la taxonomía (B)		€72,50	100%																
TOTAL		**€72,50**	**100%**																

	Proporción de las CapEx/CapEx totales	
	que se ajusta a la Taxonomía por objetivo	elegible según la taxonomía por objetivo
CCM	0,0%	0,0%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,0%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

S: Sí, actividad elegible según la taxonomía y que se ajusta ala taxonomía en relación con el objetivo medioambiental pertinente
N: No, actividad elegible según la taxonomía pero que no se ajusta a la taxonomía en relación con el objetivo medioambiental pertinente
N/EL: no elegible, actividad no elegible según la taxonomía para el objetivo medioambietal pertinente

Mitigación del cambio climático : CCM
Adaptación al cámbio climático : CCA
Recursos hídricos y marinos: WTR
Economía circular: CE
Prevención y control de contaminación : PPC
Biodiversidad y ecosistemas: BIO

Proportion of **OPEX** from products or services associated with economic activities that conform to the taxonomy for 2024-25

Ejercicio financiero 2024-2025	2025			Criterios de contribución sustancial						Criterios de ausencia de perjuicio significativo ("No causa un perjuicio significativo").									
Actividades económicas	Códigos	OpEx (Mill. €)	Proporción de los OpEx	Mitigación del cambio climático	Adaptación al cambio climático	Agua	Contaminación	Economía circular	Biodiversidad	Mitigación del cambio climático	Adaptación al cambio climático	Agua	Contaminación	Economía circular	Biodiversidad	Garantías mínimas	Proporción de los OpEx que se ajusta a la taxonomía (A.1.) o elegible según la taxonomía (A.2), año N-1	Categoría actividad facilitadora	Categoría actividad de transición
	CCM	M euros	%	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S; N; N/EL	S/N	S/N	S/N	S/N	S/N	S/N	S/N	%	F	T
A. ACTIVIDADES ELEGIBLES SEGÚN LA TAXONOMÍA																			
A.1. Actividades medioambientalmente sostenibles (que se ajustan a la taxonomía)																			
OpEx de actividades medioambientalmente sostenibles (que se ajustan a la taxonomía) (A.1)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A		
De las cuales: facilitadoras		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	N/A	F	
De las cuales: de transición		N/A	N/A	N/A						-	-	-	-	-	-	-	N/A		T
A.2. Actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía)																			
OpEx de actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía) (A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
A. OpEx de actividades elegibles según la taxonomía (A.1+A.2)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
B. ACTIVIDADES NO ELEGIBLES SEGÚN LA TAXONOMÍA																			
OpEx de actividades no elegibles según la taxonomía (B)		N/A	N/A																
TOTAL		€2.057,36	100%																

	Proporción de los OpEx/Total OpEx	
	que se ajusta a la Taxonomía por objetivo	elegible según la taxonomía por
CCM	0,0%	0,0%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,0%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

S: Sí, actividad elegible según la taxonomía y que se ajusta ala taxonomía en relación con el objetivo medioambiental pertinente
N: No, actividad elegible según la taxonomía pero que no se ajusta a la taxonomía en relación con el objetivo medioambiental pertinente
N/ EL: no elegible, actividad no elegible según la taxonomía para el objetivo medioambietal pertinente

Mitigación del cambio climático : CCM
Adaptación al cambio climático : CCA
Recursos hídricos y marinos: WTR
Economía circular: CE
Prevención y control de contaminación : PPC
Biodiversidad y ecosistemas: BIO

Information relating to nuclear and fossil gas activities (according to Delegated Regulation 2022/1214)

Row	Activities related to nuclear energy	YES/NO
1	The company conducts, finances, or has exposure to the research, development, demonstration, and implementation of innovative electricity generation facilities that produce energy from nuclear processes with minimal fuel cycle waste.	NO
2	The company undertakes, finances, or has exposures to the construction and safe operation of new nuclear facilities to generate electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety improvements, using the best available technologies.	NO
3	The company operates, finances, or has exposures to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety enhancements.	NO
Row	**Activities related to fossil gas**	**YES/NO**
4	The company carries out, finances, or is exposed to the construction or operation of power generation facilities that produce electricity from gaseous fossil fuels.	NO
5	The company carries out, finances, or has exposures to the construction, renovation, and operation of combined heat/cool and power generation facilities that use gaseous fossil fuels.	NO
6	The company carries out, finances, or has exposures to the construction, renovation, and operation of heat generation facilities that produce heat/cold from gaseous fossil fuels.	NO

ANNEX V. INDEX OF THE NFIS 2024-25

Contents	Page / Direct Response	GRI Standard
Business model		
Brief description of the business model (business and organisation environment)	4-5	2-6
Geographical presence	15-16	2-1 2-6
Aims and strategies of the organisation	5-6	3-3
Main factors and trends that may affect its future evolution	6-8	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	6-8	2-23, 3-3
Environmental issues		
Current and foreseeable effects of the company's activities on the environment	38	3-3, 2-12
Environmental assessment or certification procedures	41-44	3-3
Resources dedicated to the prevention of environmental risks	41-44	3-3
Application of the precautionary principle	41-44	2-23
Amount of provisions and guarantees for environmental risks	LALIGA does not make provision for environmental risks as they are not considered material. See materiality analysis.	N/A
Pollution		
Measures to prevent, reduce or redress emissions that seriously affect the environment	41-44	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
Circular economy and waste prevention and management		
Prevention, recycling and reuse measures, other forms of recovering and eliminating waste.	38-41	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	41	3-3; 302-1
Measures taken to improve energy efficiency	38-41	302-1
Use of renewable energies	N/A	N/A
Climate change		
Greenhouse gas emissions	41	305-1; 305-2
Measures adopted to adapt to the consequences of climate change	38-41	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
Social and employee-related matters		
Employment		
Total number and breakdown of employees by sex, age, country and professional category	Annex III Page 58–60	2-6; 2-7, 405-1
Total number and distribution of employment contract types.	Annex III Page 58–60	2-7
Annual average of permanent temporary contracts and part-time contracts by sex, age and professional category.	Annex III Page 58–60	2-7; 405-1
Number of dismissals by sex, age and professional category	Annex III Page 58–60	401-1
Average salaries and the trend broken down by sex, age and professional category	Annex III Page 58–60	405-2
Wage gap	28	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	49	2-19
Implementation of work disconnection policies	23	3-3
Employees with a disability	29	405-1
Work organisation		
Organisation of working hours	23-24	3-3
Number of hours of absence	Annex III Page 58–60	403-2; 403-9; 403-10
Measures aimed at facilitating work-life balance and promoting responsible co-parenting	22-24	3-3
Health and safety		

Occupational health and safety at work conditions	24	3-3
Occupational accidents, frequency and seriousness, broken down by sex	Annex III Page 58–60	403-2; 403-9; 403-10;
Occupational diseases broken down by sex	Annex III Page 58–60	403-2; 403-9; 403-10
Social relations		
Organisation of social dialogue	24-27	2-29; 402-1; 403-1
Percentage of employees covered by collective bargaining agreements by country	24	2-30
Balance of collective bargaining agreements with regard to occupational health and safety	N/A	403-1, 403-4
Mechanisms and procedures in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation.	24-27	3-3
Training		
Training policies implemented	27	3-3
Total number of training hours by professional category	Annex III page	404-1
Accessibility		
Universal accessibility for people with disabilities.	29	3-3
Equality		
Measures taken to promote equal treatment and opportunities between men and women	27-28	3-3
Equality plan	27-28	3-3
Measures taken to promote employment	22-27	404-2
Protocols against sexual and sex-based harassment	27-28	3-3
Integration and universal accessibility for people with disabilities.	29	3-3
Policy against all types of discrimination	29	3-3
Respect for human rights		
Application of due diligence procedures on human rights	34-39	3-3; 2-23
Prevention of risks of human rights violations and, if applicable, measures to mitigate, manage and repair possible abuses committed	34-37	2-26
Complaints of human rights violations	34-37	406-1
Promotion and compliance with the provisions of the fundamental ILO conventions	22-23	407-1
Elimination of discrimination in employment and occupation	34-37	3-3
Elimination of forced and compulsory labour	34-37	409-1

Effective abolition of child labour	34-37	408-1
Fight against corruption and bribery		
Anti-corruption and bribery measures adopted	49-53	3-3; 2-23; 205-3; 205-2
Anti-money laundering measures	49-53	3-3; 205-2
Contributions to foundations and non-profit entities	10	413-1
Society		
Company commitments to sustainable development		
Impact of the company's activity on employment and local development	9	203-1, 203-2, 204-1, 413-1,
Impact of the company's activity on local populations and the territory	9	203-1, 203-2, 204-1, 413-1,
Relationships maintained with players in local communities and the types of dialogue with them	29-34	2-29; 413-1
Association or sponsorship actions	36 and 40	2-28, 201-1, 203-1
Subcontracting and suppliers		
Inclusion of social, gender equality and environmental issues in the procurement policy	Non-material indicator as LALIGA does not have any supplier services or subcontracts.	N/A
Relations with suppliers and subcontractors of their social and environmental responsibility		N/A
Audit and supervision systems and their results		N/A
Consumers		
Measures for consumer health and safety	4	3-3
Complaints systems, complaints received and their resolution	N/A	3-3
Tax information		
Profits obtained, country by country	16	3-3
Taxes on profits	16	3-3
Public subsidies received	LALIGA has not received subsidies in any of the regions in which it is present	201-4

ANNEX VI. PREPARATION OF THE NFIS 2024-25

Diligence that states that the members of Liga Nacional de Fútbol Profesional's Delegated Committee are aware of all content in the Non-financial Information Statement corresponding to the year ended 30 June 2025 of Liga Nacional de Fútbol Profesional and subsidiaries, presented to the Delegated Committee and prepared by them at its meeting on 29 September 2025, across 69 sheets, all initialled by the secretary and the stamp of the Parent Association, numbered as follows:

TABLE OF CONTENTS

On 29 September 2025, the Executive Committee of Liga Nacional de Fútbol Professional prepared the Non-financial Information Statement for financial year ended 30 June 2025, which are constituted by the preceding documents attached to this text.

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NON-FINANCIAL INFORMATION STATEMENT 2024-25

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