

**REAL CLUB CELTA DE VIGO, S.A.D. AND
ITS SUBSIDIARIES**

**Independent Verification report on the
consolidated statement of non-financial
information for the year ending June 30,
2022**

"INDEPENDENT VERIFICATION REPORT ON THE CONSOLIDATED STATEMENT OF NON-FINANCIAL INFORMATION

This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation or information, views opinions, the original language version of our report takes precedence over this translation.

To the shareholders of Real Club Celta de Vigo, S.A.D.

According to article 49 of the Commercial Code we have carried out the verification, with the limited scope of certainty, of the attached Statement of Non-Financial Information (EINF) corresponding to the financial year ending 30 June 2022, for Real Club Celta de Vigo, S.A.D. and its subsidiaries (R.C.CELTA Group).

Responsibility of the directors

The drawing up of the EINF of R.C.CELTA Group, as well as the content of the same, is the responsibility of the directors. The EINF has been prepared according to the content set out in the current commercial regulations and following the selected Sustainability Reporting Standards criteria of Global Reporting Initiative (GRI standards) selected, according to what is stated for each area in the section 11 "CROSS REFERENCES" included in to said Statement.

This responsibility also includes the design, implementation and maintenance of internal monitoring necessary to ensure that the EINF is free of material misstatement, due either to fraud or error.

The directors of dominant company are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for preparing the EINF is obtained.

Our independence and quality control

We have complied with the requirements of independence and other ethics requirements set out in the Code of Ethics for Accounting Professionals issued by the International Ethics Standards Board for Accountants (IESBA) which is based on the fundamental principles of professional integrity, objectivity, competence and diligence, confidentiality and professional conduct.

Our firm applies International Standard on Quality Control (ISQC) 1 and, as a result, maintains an overall quality control system that includes documented policies and procedures on compliance with the requirements of ethics, professional rules and applicable legal and regulatory provisions.

The working team was formed of professionals who are experts in Non-Financial Information and, specifically, in information on economic, social and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in an independent verification report of limited certainty based on the work carried out. We have performed our work in accordance with the requirements established in the current Revised International Standard on Assurance Engagements 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and with the Guidelines on

Member of:

verification engagements for Non-Financial Information Statements issued by the Spanish Chartered Accounting Institute.

In a limited certainty engagement, the procedures carried out vary in terms of their nature and the time they are executed, and have a more limited scope, that those carried out in a reasonable certainty engagement and, as such, the certainty obtained is substantially less.

Our work has consisted of the submission of questions to Management, as well as to the different units of R.C.CELTA Group that participated in the preparation of the EINF, of the review of the processes for gathering and validating the information presented in the EINF and in the application of certain analytical procedures and sample review tests described below:

- Meeting with the personnel of R.C.CELTA Group to ascertain the business model, the management policies and approaches applied, the main risks related to these issues and obtain the information necessary for the external review.
- Analysis of the scope, relevance and integrity of the content included in the EINF for the 2021/2022 financial year in line with the materiality analysis carried out by the Group and described in chapter 2 "Materiality analysis", considering the content required by the commercial regulations in force.
- Analysis of the processes for gathering and validating the data presented in the EINF for the 2021/2022 financial year.
- Review of the information on risks, and management policies and approaches applied in relation to the material aspects presented in the EINF for the 2021/2022 financial year.
- Confirmation, by means of tests, based on the selection of a sample, of the information on the content included in the EINF for the 2021/2022 financial year and the proper gathering of the same using the data supplied by the information sources.
- Obtaining a letter of representations from the Directors and from Management.

Conclusion

Based on the procedures carried out in our verification and the evidence obtained, we have not found any aspects that lead us to believe that the EINF for the R.C.CELTA Group for the financial year ending 30 June 2022 has not been prepared, in all significant respects, in line with the content included in the commercial regulations in force and following the criteria of the selected GRI standards, in accordance with what is stated for each area included in the different chapters of the Management Report.

Use and distribution

This report has been prepared in response to the requirement established in the current commercial regulations in Spain and that the R.C. CELTA decides to apply on a voluntary basis, meaning that it may not be appropriate for other purposes and jurisdictions.

AUREN AUDITORES SP, S.L.P.
Registered in ROAC under N° S2347

*Original signed in Spanish by
Concepción Vilaboa Martínez
Registered in ROAC under N°15.935
07th of October of 2022*

Member of:



Grupo
RC **Celta**

**NON-FINANCIAL
INFORMATION
STATEMENT**

**2021-22
SEASON**

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LETTER FROM THE CHAIRMAN

Manuel Carlos Mouriño Atanes



As another season draws to a close, as president of the RC Celta Group and with the Non-Financial Information Statement for the 2021/2022 season, I am sharing the information I consider most relevant in relation to the management of environmental, social and governance aspects in a fully transparent manner, which I believe is one of the values that characterises our Group.

The 2021/2022 season has been marked by the positive evolution of vaccination, as well as the return to normality following the removal of the health and mobility restrictions, which has made it possible to leave behind a situation that affected us on an economic, social and family level. However, we have complied with our commitment to contribute to a more sustainable economy by achieving certain UN 2030 Agenda Sustainable Development Goals (SDG), integrating sustainability criteria on all the levels of our organisation.

This season we have launched one of our strategic initiatives for the future, not just of the Group but of the sports industry, namely Galicia Sports 360, Factory of Galician Sport. It is a regional initiative that is destined to become a national and international leader in the world of innovation, training, health and sports and leisure tourism, achieving the cross-sectional effect necessary in economic terms for the development and growth of the Industry and the economy of the region. A unique economic ecosystem is being created around this project in which different social and economic stakeholders are represented, such as federations, clubs, associations, tech centres, universities, public administrations... all under the umbrella the RC Celta Group.

As acknowledgement of our management, we have been recognised by Ardan as one of the 10 best managed companies in Galicia by operating income, which represents a major shot in the arm for our management model, which LaLiga has even singled out as an example for other clubs to follow. In achieving this, we have considered aspects such as market, innovation, productivity, liquidity generation, value generation and profitability.

Moreover, for the 4th season running, we have achieved the certificate of Excellence in Business Management, awarded by Informa-El Economista.

I would like to conclude by thanking our sponsors and our season ticket holders, fans and stake holders for their support during this particularly complex season for everyone.

As well as the entire human group that comprises the RC Celta Group. To the latter my unconditional affection and gratitude for achieving together the milestones we have achieved. We will continue working, fighting and enjoying to achieve our dreams!

0. INTRODUCTION.

0.1. THE SEASON AT A GLANCE.

ECONOMIC DATA

CONSOLIDATED BALANCE SHEET		
CONSOLIDATED ASSETS	2021/2022 S	2020/2021 S(*)
NON-CURRENT ASSETS	91,471,067.98	92,268,380.12
Intangible Fixed Assets	50,467,851.71	56,934,132.15
Other intangible fixed assets	44,551.25	77,060.38
Tangible Fixed Assets	26,067,708.17	25,048,590.93
Long-term financial investments	29,256.32	29,256.32
Deferred tax assets	1,842,306.11	1,248,668.74
Non-current trade debtors	13,019,394.42	8,930,671.6
CURRENT ASSETS	65,230,557.45	43,199,211.93
Inventories	387,963.49	487,617.68
Debtors	25,873,201.35	29,494,091.1
Short-term investments in group and associate companies	2,293,083.46	2,000,000.00
Short-term financial investments	100,180.30	2,000,180.29
Accruals	257,702.21	1,229,665.89
Cash and equivalent liquid assets	36,318,426.64	7,987,656.97
TOTAL ASSETS	156,701,625.43	135,467,592.05

CONSOLIDATED BALANCE SHEET		
CONSOLIDATED EQUITY AND LIABILITIES GRUPO RC CELTA	2021/2022 S	2020/2021 S(*)
EQUITY	86,623,017.05	88,335,717.20
Capital	4,308,145.54	4,308,145.54
Reserves	71,870,192.21	81,453,940.75
Results of the financial year	(773,863.23)	(9,583,748.54)
Subsidies, donations and endowments received	11,218,542.53	12,157,379.45
NON CURRENT LIABILITIES	45,136,788.43	24,011,110.61
Long-term provisions	590,919.22	590,919.22
Long-term debts	35,978,688.78	15,082,557.65
Deferred tax liabilities	8,567,180.43	8,337,633.74
CURRENT LIABILITIES	24,941,819.95	23,120,764.24
Short-term provisions	0.00	252,194.17
Short-term debts	2,308,203.54	1,826,238.95
Commercial creditors and other accounts payable	21,742,185.07	20,894,419.56
Short-term accruals	891,431.34	147,911.56
TOTAL EQUITY AND LIABILITIES	156,701,625.43	135,467,592.05

(*) Restated data from 2020/2021 S

CONSOLIDATED INCOME STATEMENT

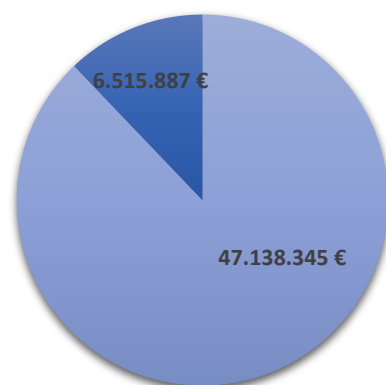
	2021/2022 S	2020/2021 S (*)
Revenue	70,940,586.88	66,842,416.12
Supplies	(1,105,603.49)	(1,223,108.31)
Other operating income	1,337,787.31	4,867,262.88
Staff expenses	(53,654,232.47)	(57,291,945.34)
Other operating expenses	(18,992,459.33)	(17,324,181.48)
Amortisation of fixed assets	(17,384,315.87)	(17,558,013.41)
Application of subsidies of non-financial fixed assets	1,250,115.84	1,247,615.82
Results from the sale of players	16,657,473.48	6,608,488.76
Other results	528,821.06	398,759.06
OPERATING PROFIT	(421,826.59)	(13,432,705.90)
FINANCIAL PROFIT	(404,848.40)	38,747.72
PROFIT/(LOSS) BEFORE INCOME TAX	(826,674.99)	(13,393,958.18)
Income tax expense	52,811.76	3,810,209.64
CONSOLIDATED PROFIT/(LOSS) FOR THE PERIOD	(773,863.23)	(9,583,748.54)

(*) Restated data from 2020/2021 S

STAFF

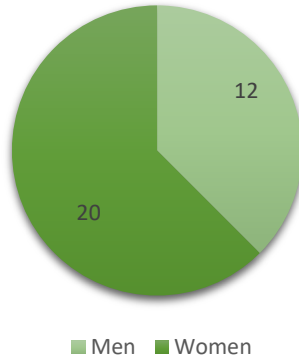
Staff Expenses: 53,654,232€

(vs 20/21 S: 57,291,945€)

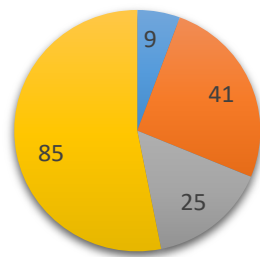


■ Playing staff ■ Non-playing staff

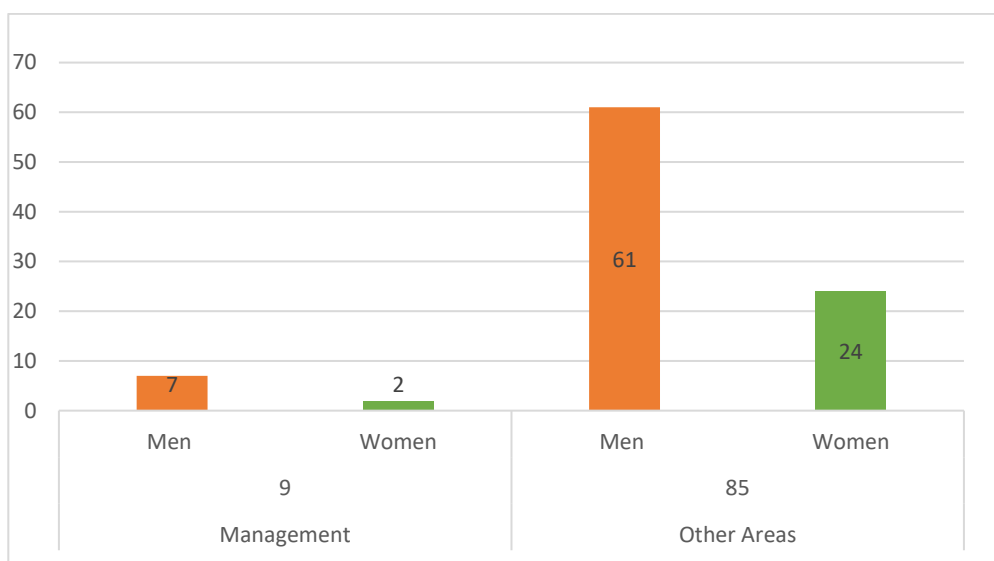
Average No hours:



Average staff : 160



■ Management ■ Players staff ■ Coaching staff ■ Other areas



The segment comprising professional players and staff is comprised in its entirety by men, given the sporting discipline in which they compete.

ENVIRONMENT



Environmental objectives:

1. Reduction of:
 - generation of paper and cardboard
 - energy consumption
 - plastic container waste
2. Raising awareness among interested parties with proper environmental conduct
3. Minimise the environmental impact associated with the environmental aspects derived from the acquisition of products and services and how they are used

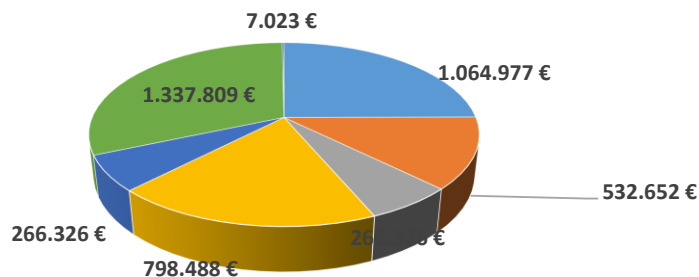
	2020/2021 Season		2021/2022 Season	
	YEAR TOTAL	CO ₂ EQ	YEAR TOTAL	CO ₂ EQ
ELECTRICITY	1,896,253 KWh	398.213	2,167,602 KWh	455.196
NATURAL GAS	174,541 KWh	31.766	192,331 KWh	35.004
PROPANE GAS	10,381 Kg	40.823	17,704 Kg	52.014

SOCIAL CONTRIBUTION, ECONOMIC AND TAX DEVELOPMENT

The Fundación Celta de Vigo aims to promote sport and its values (teamwork, social integration, coexistence, civility), as well as education in healthy and sustainable habits.

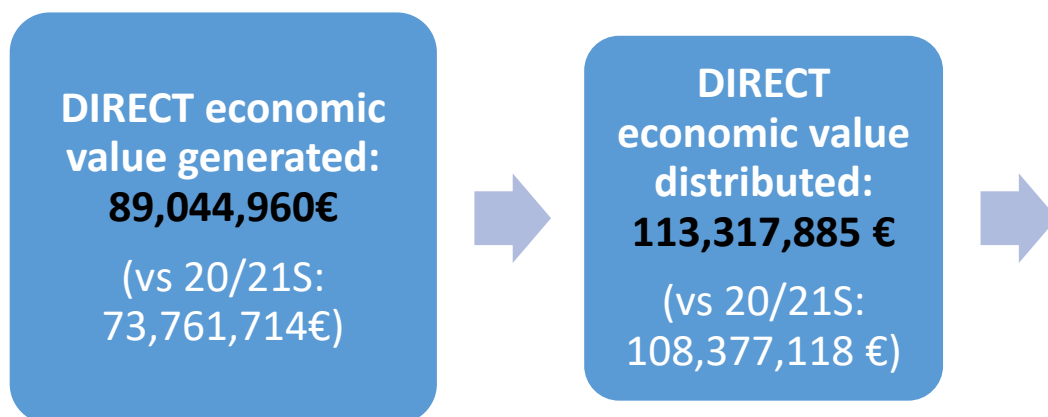
Our social-donation contribution in the 2021/2022 season has amounted to €1,000,000 (vs €1,478,749 in the previous season).

Contribution economic development: 4,273,602€ (vs 2020/2021 S: 4,255,680€)

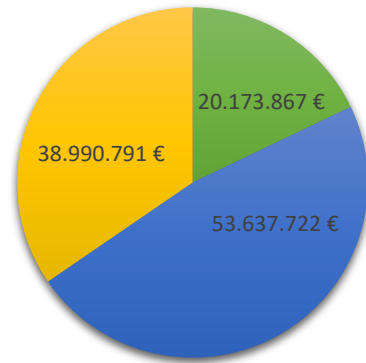


- Development of non-professional football
- Costs of the public social protection systems
- Women Football, Second Division B, associations or trade unions representing footballers
- Promotion of sport in general
- Activities in favour of footballers
- Compensation fund to assist relegated teams
- Solidarity contribution to football in general.

ECONOMIC VALUE GENERATED AND DISTRIBUTED



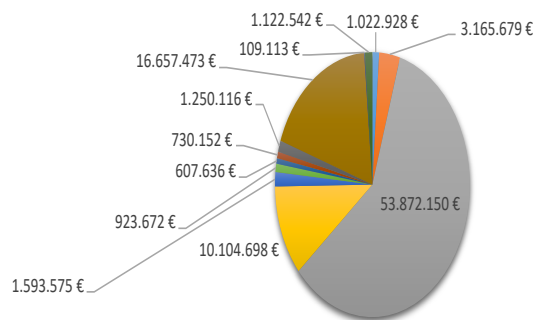
Economic value distributed



■ Operating expenses ■ Employee salaries ■ Payments to the government

RC CELTA GROUP INCOME

INCOME: 91,159,733 €
(vs 2020/2021 S: 76,693,096 €)



■ Income from competitions ■ Income from season ticket holders and members
 ■ Broadcast income ■ Advertising income
 ■ Marketing and other income ■ Member quotas
 ■ Ancillary and other current management income ■ Operating subsidies included in results for the financial year
 ■ Application of subsidies of non-financial fixed assets and others ■ Results from the sale of players
 ■ Financial income ■ Other incomes

0.2. ABOUT THIS REPORT.

GRI 102-51: Date of most recent report.

GRI 102-52: Reporting cycle.

GRI 102-53: Contact point for questions regarding the report.

This Non-Financial Information Statement (NFIS) has been prepared taking into account the provisions of the Non-Financial Information and Diversity Act (*Ley 11/2018, de 28 de diciembre de 2018 de información no financiera y diversidad*). Moreover, the provisions of the Guidelines for the preparation of sustainability reports from the Global Reporting Initiative (GRI Standards) have also been used.

With this Non-Financial Information Statement, the RC Celta Group's aim is to inform on social and environmental issues, those affecting personnel, the fight against corruption and bribery, human rights and in relation to society in general and other interest groups that are relevant for the development of the Group's business during the period running from 1 July 2021 to 30 June 2022 ("the 2021/2022 season" or "the season").

The information contained in this document is analysed in a global manner for the entities comprising the RC Celta Group, in this case:

- Real Club Celta de Vigo, S.A.D.
- Afouteza e Corazón, S.L.U.
- Fundación Celta de Vigo.
- Galicia Sport 360, S.L.U. (incorporated on 6 April 2022).

The regulations mentioned above do not apply to the RC Celta Group, however, with a view to promoting transparency with regard to the activity of the group and sustainability, the Board of Directors took the decision in the 2018/2019 season to prepare the first Non-Financial Information Statement of the RC Celta Group, and to continue with it in the different seasons as the Group is focused on the creation of value and one of the basic pillars of the same is social responsibility and professional ethics in the world of business.

The information included is submitted to independent external verification. For further details, see the verification report in point 12 of this Non-Financial Information Statement.

For any matters related to the content and process of drafting this report, please take advantage of the "Escoitamos" channel (<https://escoitamos.RC Celta.es/>) that the RC Celta Group has placed at the disposal of its season ticket holders, fans and the public in general, (visitors, store customers, users of foundation activities, etc.).

I. BUSINESS MODEL.

I.1. PROFILE OF THE ORGANISATION.

GRI 102-1: Name of the organisation.

The RC Celta Group comprises the entities that constitute the consolidation perimeter:

- Real Club Celta de Vigo, S.A.D., dominant company.
- Afouteza e Corazón, S.L.U., 100%-owned company.
- Fundación Celta de Vigo, special purpose entity.
- Galicia Sport 360, S.L.U., 100%-owned company

The Group is devoted to business related to the world of football, with its activity focusing on participation in competitions of a sporting nature, on promoting grassroots sport and, in general, other business linked to the world of football such as:

- Collective marketing of broadcast rights via LaLiga in compliance with RD-Law 05/2015.
- Sponsorship, offering value to our sponsors.
- Retail stores selling sports-related products.

Moreover, it performs other activities via business that is not related to the sporting realm, such as in the healthcare field with its health clinic or in education with its training and social values courses. It also acts as a sponsor for sport in general and leases spaces for that purpose. As well as the hosting, organisation and operation of leisure and entertainment activities.

GRI 102-2: Activities, brands, products and services.

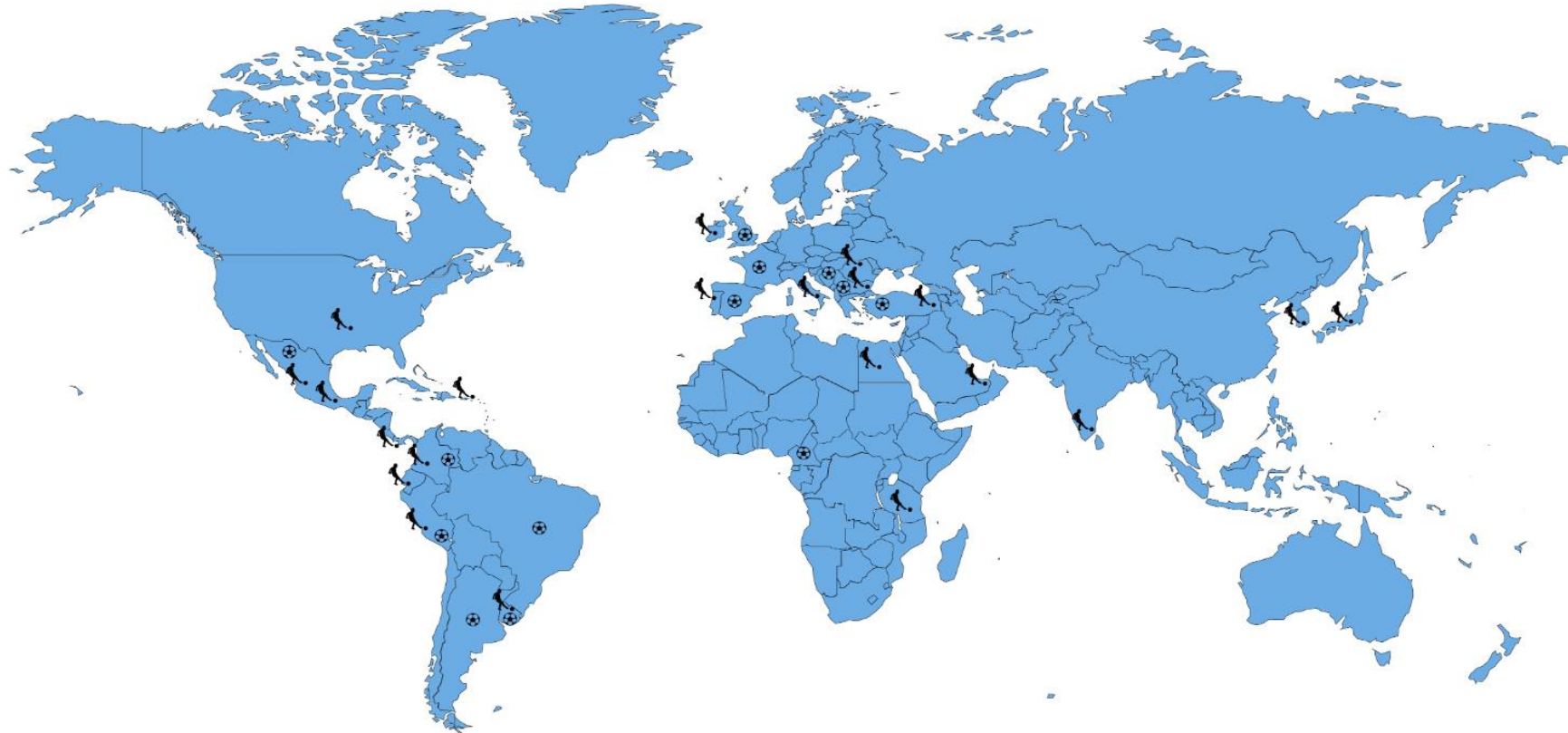
GRI 102-3: Location of the headquarters.

The RC Celta Group with its headquarters in Vigo, Calle del Principe, 44, is characterised by specialising in the business it carries out, building relationships of trust based on experience and excellence, differentiating itself from its competitors and striving to generate a positive impact on society.

The following table contains a breakdown of the companies that comprise the RC Celta Group, the centres of activity with postal addresses and the activities carried out at each of these centres:

COMPANY	CENTRES OF ACTIVITY	ADDRESS	TYPE OF ACTIVITY PERFORMED
REAL CLUB CELTA DE VIGO, S.A.D.	Abanca Balaídos Stadium	Av. Balaídos s/n (Vigo)	Home to the first team (1 st Division and King's Cup). RC Celta store / Season ticket holder office and Maintenance of facilities.
	Barreiro Stadium	Av. de Ramón Nieto, 326 (Vigo)	Home to Celta B (1 st REEF) and Celta C (Upper Regional).
	A Madroa sports facilities	Subida A Madroa, s/n (Vigo)	Training ground for Celta B, Celta C and youth categories.
	Ciudad Deportiva Afourteza	Camiño do Monte s/n (Mos)	First team training ground
	A Sede Building	C/ Príncipe 44 (Vigo)	General Management, Financial Corporate Management and Management of other areas and RC Celta Store.
Sports Clinic	Provision of physiotherapy and orthopaedics services and other services related to sports medicine.		
Salón Regio	Management of certain spaces (organisation of company events, talks, concerts, ...).		
A Sede Café	Lease of spaces to other companies.		
AFOUTEZA E CORAZÓN, S.L.U.	Silabario Restaurant		Lease of spaces to other companies
	FUNDACIÓN CELTA DE VIGO	No centres of its own. The activities carried out during the 2021/2022 season took place in different Centres, but without managing work centres.	Promoting grassroots sport
			Developing sports campuses, schools and clinics for young people, focusing mainly on football.
			Researching and promoting sporting values, as well as holding talks and debates on their importance in society.
			Holding different leisure and sporting activities to promote sport among people of all ages.
			Raising awareness of the social and sporting heritage of Real Club Celta de Vigo, S.A.D.
Promoting public participation in activities of a social nature, by promoting charity campaigns.			
GALICIA SPORT 360, S.L.U.	Abanca Balaidos Stadium	Av. Balaídos s/n (Vigo)	Hosting, organisation and operation of leisure and entertainment activities

Impact of the RC Celta Group worldwide



Schools & Campus



TV Audience



Followers



Player Nationalities



Online Purchases



Website visits

Source: RC Celta Group 2021-2022S

I.2. MISSION, VISION AND VALUES.

The RC Celta Group has defined a mission, vision and values that define and characterise how the Group carries out all its activities, specifically:

MISSION.





Manage the Companies that comprise the Group in an ethical, transparent and sustainable manner, continually adapting to the requirements of the Stakeholders and the trends affecting organisations of a sporting nature similar to the RC Celta Group.

VISION.

To be valued as a leading football club globally due to its management and values, ensuring its survival over time, by using its own resources generated in different areas of business and ensuring its actions make a contribution to society. All these social actions will be led by the Foundation.

VALUES.

The values that characterise the Group are:

-  **Transparency**, by complying with the Football Club Transparency Index (INFUT). This index consists of a collection of indicators, which focus on the provision of information on the Club, relations with interested parties, economic and financial transparency and transparency in its transactions, among other things.
-  **Proximity**, characterised by the Group's involvement in the life of the community, not just through the world of football, but also through the social work carried out by the Fundación Celta de Vigo.
-  **Excellence**, sporting and business, seeking to optimise management through effectiveness and efficiency in all our actions.
-  **Sustainability**, characterised by the development of measures, in our day-to-day activity that are completely linked and contribute to sustainable management of resources.

I.3. SYSTEM OF GOVERNANCE.

GRI 102-18: Governance structure of the organisation (including the top governance committees).

The structure of governance of the Group, during the 2021/2022 season, is comprised of the bodies described in the following table and whose sphere of action goes from the management of Group operations to representing the interests of the Group's shareholders.

GOVERNING BODY	FUNCTIONS	MEMBERS	POSITIONS
GENERAL MEETING OF SHAREHOLDERS	This is the sovereign body of Real Club Celta de Vigo, S.A.D. and represents all its shareholders. The Articles of Association regulate its operation and composition. It constitutes the basis on which the good governance of the RC Celta Group is based.	N/A	N/A
BOARD OF DIRECTORS	Supreme management body to which wide-ranging decision-making powers on the Group's most relevant matters have been delegated. The Board of Directors has the authority necessary to manage the Group. The regulation of its functions, composition and form of organisation is set out in the Articles of Association. The Foundation's Board of Trustees is made up of the members of the Board of Directors with the exception of the position of secretary, which is held by two different people.	Mr Manuel Carlos Mouriño Atanes	Chairman
		Mr Ricardo Barros Hermida	Vice-chairman
		Mr Pedro Posada Martinez	Vice-chairman
		Ms Carmen Avendaño Otero	Director
		Mr Primitivo Ferro Ribadulla	Director
		Mr Jose Fernando Rodilla Martinez	Director
		Mr Maria Jose Taboas Cabral	Director
MANAGEMENT TEAM	Responsible for the different areas of work of the Corporate Group	Mr Antonio Chaves	General Manager
		Ms María José Herbón	Corporate Manager of Finance, Administration and HR
		Mr Juan Carlos Calero	RC Celta Sporting Coordinator
		Mr Julio Vargas	RC Celta Security and Facilities Manager
		Ms Maruxa Magdalena Seone	RC Celta Marketing Manager

	Mr Carlos Salvador	RC Celta Commercial Manager
	Mr Marco Rocha	RC Celta Content and Communications Manager
	Mr German Arteta	Director of the Fundación Celta de Vigo
	Mr Carlos Hugo Garcia	Head of Denomination of Origin Football at Fundación
	Mr Carlos Cao	Business Manager at Afouteza e Corazón, S.L.U.
	Ms Mariam Mouriño	CEO at Galicia Sport 360, S.L.U.

I.4. RISKS.

GRI 102-15: Key impacts, risks and opportunities.

The Board of Directors is responsible for setting the Integrated Risk Management Policy as an instrument for identifying the main risks faced by the Group and maintaining a proper system of internal oversight, as well as carrying out regular monitoring of the system. This risk monitoring system is based on actions, both strategic and operational, designed to mitigate/eliminate such risks and achieve the targets set.

The staff of the RC Celta Group have to understand and meet the Group's expectations, in terms of the way they act in the workplace and in the sphere of business. We can infer, therefore, that the RC Celta Group is the result of a collective process, constructed with devotion and hard work.

All the members of the Group are, therefore, responsible for conserving and improving the image of trust, credibility and loyalty transmitted to followers and stakeholders. This task is fundamental if we are to stay on the road to excellence and have a positive influence on the community to which the Group belongs.

The main principles of the RC Celta Group are: **HONESTY, JUSTICE AND INTEGRITY** and they can be broken down as follows:

STRICT COMPLIANCE WITH THE LAW AND INTERNAL REGULATIONS
ABSOLUTE RESPECT, FAIRNESS AND DIGNIFIED TREATMENT OF ALL STAFF, PLAYERS, COLLABORATORS, SEASON TICKET HOLDERS, SUPPLIERS, COMPETITORS AND OTHER THIRD PARTIES LINKED TO THE GROUP
COMMITMENT TO THE HEALTH AND SAFETY OF STAFF
TRANSPARENCY, OBJECTIVITY, PROFESSIONALISM IN ALL ACTIVITIES AND RELATIONS WITH ALL STAKEHOLDERS
PRIVACY, DATA PROTECTION AND CONFIDENTIAL INFORMATION
PROMOTION OF SPORT WITH THE HIGHEST PROFESSIONAL STANDARDS

Derived from this Risk Monitoring System, the risks that represent a potential threat for achieving the targets established have been identified:

TYPE OF RISK	DESCRIPTION
CORPORATE RISKS	<p>In turn, these risks can be categorised as</p> <ul style="list-style-type: none"> • REGULATORY RISKS, those derived from the reliability of the financial information, from possible lawsuits, from the Regulations that apply to the Group, from the Data Protection Act to possible changes in tax regulations. • FINANCIAL RISKS, include the impact of COVID-19, market risk (derived from the possible loss of market value as a result of an adverse movement of risk factors such as the interest rate, exchange rate, ...), the credit risk (derived from the possible breach of contractual obligations by debtors, seeking to minimise the same by devoting part of our resources to monitoring the possible insolvency of clients and debtor sports entities) and liquidity risk (derived from the possibility of not having liquid funds or not being able to access them). • INFORMATION RISKS FOR DECISION MAKING, those derived from transparency with regard to shareholders, analysts and society in general. • STRATEGIC RISKS, those derived from the strategy to be followed by the Group, and that could have a major influence on the achievement of its objectives.
BUSINESS RISKS	<p>These specifically affect each of the businesses and vary depending on the singularity of the same:</p> <ul style="list-style-type: none"> • OPERATING RISKS, includes the risks affecting each business, the planning for the same, relations with sponsors and/or customers, the quality of the service provided, the results of each of the activities of the businesses, purchasing and subcontracting.

	<ul style="list-style-type: none"> • NON-OPERATING RISKS, includes risks related to: <ul style="list-style-type: none"> • human resources, mitigating these risks by means of the introduction of the measures in the 1st Real Club Celta de Vigo, S.A.D. Equality Plan and applying the same at a Group level. • health and safety in the workplace, mitigating the risk at the time with the introduction of the AENOR Certificate in action protocols regarding COVID. At present, we are at the implementation stage of a Labour Risk Prevention management system which we will subsequently be certifying. • economic and financial transparency (accounting and financial information, indebtedness, evolution of each sector and its legislation ...) mitigating the risk with external audits and monitoring by the Economic Oversight of LaLiga, RFEF and CSD. • CLIMATE RISK, including risks derived from climate change (drought, floods,...) that can have an impact on the profitability and aims of the Group. This includes the risk of negative environmental impacts derived from the Group's activity, mitigated by implementing a certified environment management system (SGA).
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In addition to the risks described above, other potential risks for the development of the Group's businesses are identified, namely:

- **Failing to obtain satisfaction in the management of entertainment and being unable to transmit the Celta values in the case of the commitment to sustainable development**, as well as managing entertainment (consumers).
- **Failing to meet the sporting objectives established at the start of the season**, as the end classification is the basis for the overall budget for the following the season, as it affects audio-visual income and is one of the most representative parts of the same.
- **Failing to meet the ratios established or exceeding the limit established for playing staff approved by the validation body** would entail sanctions from specific governing bodies.
- **Reputational risks** because a failure to maintain the highest ethical standards or to behave in an upright manner can damage its reputation. In this regard, the Group has a zero-tolerance policy with regard to any kind of corruption
- **Risk of not adapting to the digital transformation**, the risk of not adapting to the new competitive environment means that the Group has to ensure it has profiles with different abilities in order to execute the strategic plan.

As is mentioned throughout this report, in order to mitigate or eliminate the risks identified, the Group has measures to monitor each risk within the Risk Map:

- **Procedures and protocols:** They comprise measures such as the Criminal Risk Prevention Manual, the Code of Ethics and procedures and policies of the RC Celta Group that establish, moreover, other action and monitoring guidelines in order to mitigate those potential risks of the commission of offences, whether internally or by third-party collaborators.

As an example of these policies, we have the Integrated Risk Management Policy, which establishes the guidelines for identifying and assessing risks, the responses to the same, as well as the monitoring and oversight activities, supplier approval procedures, internal monitoring procedures for the preparation of the financial information included in the quality management systems of the Group's corporate area.

These measures and controls designed to prevent or mitigate the possible risk of any criminal action being committed in the Group form part of the Criminal Compliance Management System pursuant to UNE standard 19601.

- **External advice:** in many cases the procedure is to use third parties who advise the Group in certain areas in order to mitigate the risk, such as tax advisors, data protection and compliance advisors, legal advisors in relation to FIFA claims, who follow-up the main risks identified.
- **Promote alliances with suppliers and sponsors** that help the Group position itself with regard to the development of sporting activities.
- **Automation of monitoring processes:** such as the authorisation of estimates, the authorisation of payments, the authorisation of travel expenses, as well as monthly reporting by areas, which analyse the deviations and propose measures to comply with the budget.
- **Enquiry and complaints channel:** since November 2017 the RC Celta Group has made the "Escoitamos" channel [RC Celta.es/escoitamos/](https://www.rccelta.es/escoitamos/) available to season ticket holders, fans and the general public.

Members, fans employees and third parties can report any indications or suspicions of a criminal offence or a violation of any of the principles and values set out in the Code of Ethics and the policies of the Group at canaldenuncias@RC Celta.es

There is also a complaints box for harassment, managed by the Anti-harassment Committee in which all the members of the Group can report complaints related to harassment. The mailbox is denunciaacoso@RC Celta.es

The Board of Directors is responsible for analysing, supervising and assessing all the risks identified, and also coordinates the action plans necessary for mitigating them. Nonetheless, a certain level of controllable risk can be assumed, provided it allows the Group to develop its businesses.

The main risks materialising in the 2021/2022 season are:

- **High dependence on the income from broadcast rights** compared to the weight of other income entries in the Group's income statement.
- **Tax pressure** compared to other leagues that compete with LaLiga, which can make it hard to hold onto/attract players.
- **Effect of COVID/outbreak of war in Ukraine**, which entails tension on international raw materials markets including oil, natural gas and cereals in particular. Transferring these end prices to end consumers and intensifying purchasing power. As a result of this context of uncertainty, the contraction of the market implies a fall in player sales, a reduction of the profit resulting from the same, as well as the credit and insolvency risk. The Group is working to maintain and increase turnover by adjusting structural expenses, but it cannot offset the absence of player sales.

The Group is devoting significant efforts to mitigating the impact such as:

- Adaptation of its commercial policy
- Significant reduction of costs
- Monitoring the possible insolvency of clients, debtor sporting entities
- Search for new channels of financing (such as aid and/or subsidies)

The main risks prioritised by the RC Celta Group for the 2021/2022 season are set out in the Group's Risk Map, taking into consideration the impact and likelihood of the same:



I.5. STRATEGY

2021/2020 SEASON

Despite the situation caused by COVID-19, progress has been made in advancing with the Group's strategy, for the 2021/2022 season, which has revolved around the following axes:

ECONOMIC AND FINANCIAL SOLVENCY
STRATEGIC INVESTMENT PLAN
GLOBALISATION AND INTERNATIONALISATION OF THE RC CELTA BRAND

ECONOMIC AND FINANCIAL SOLVENCY

With a view to undertaking ambitious future challenges in a solvent manner, the Group is looking to enhance its income structure by growing and diversifying its businesses, optimising costs and searching for channels of financing, as well as capitalising all the positive economic results obtained by the Group over time.

STRATEGIC INVESTMENT PLAN

The investments identified in the Group envisage a series of actions:

- **Investments in players.** The investment in players in the 2021/2022 season totalled 11,775,000.00 euros, of which 10,775,000 euros corresponds to the signing of 4 players and 1,000,000 euros to the variable amount of players making up the squad.
- **Ciudad Deportiva Afouteza**

Facilities comprising two double training pitches, a multi-purpose building (changing rooms, gym) and car park, integrated into the landscape in which the native landscape is being recovered. The investment made in the 2021/2022 season was 1,387,096.82 euros (In the 2020/2021 season the investment was 11,652,131.34 euros).

- **Continuation of the Group's digitalisation project,** focusing this season on creating an ecosystem for innovation in different areas and supported by collaboration with third parties:
 - Given the RC Celta Group's commitment to searching for strategic added value, the use of all the tools available for analysing data that makes it possible to reduce cost and time is essential, obtaining information on each of the indicators in ever greater depth until arriving at the relevant detail, thus being able to take the most appropriate decision in an efficient manner.

There is emphasis on not just the technological and digital angle, but also on the data culture, promoting not just those processes based on the measurement of results, but also searching for new ways to exploit the information that the Group has, being aware of the internal situation and establishing a better environment for our stakeholders. In this way we can enhance the quality of the assistance for users and consumers and opt to personalise communications, marketing campaigns and offers of products. The business of the RC Celta Group is based on reliable, quality information supplied not just internally, but by all stakeholders.

- Moreover, as a key tool for internationalisation, we are planning new alternative channels for reaching new consumers and new markets in an efficient and low-cost manner, maintaining our corporate identity, such as sales via the website of the summer campus, winter clinics and Holy Week, ...
- Implementation of an online channel for communication with shareholders and holding the General Meeting of Shareholders in mixed form (in person and online). This new system SIGA (Shareholder Management System), provides shareholders with an autonomous, online way to manage their data and share package in the dominant company, as well as attendance and remote voting at General Meetings from any computer or mobile device, using an SMS system. This innovative system has enabled shareholders to autonomously choose how they attend the General meeting, bringing us up to date with the latest technology, while maintaining the in-person format, thus taking into account the demands of different shareholders.

GLOBALISATION AND INTERNATIONALISATION OF THE RC CELTA BRAND

Objective of image and transparency to favour economic growth and social development:

- **RC Celta Group**, on its website, complies with the **Football Club Transparency Index (INFUT)**, the latest edition of which dates from 2019, developed by Transparency International España with the twofold aim of:
 - Assessing the level of transparency of football clubs and sports public limited companies (*sociedades anónimas deportivas*), and
 - Promoting an increase of the information offered to the public and society in general.

While the Group updates the indexes at the end of each season (when the annual accounts are approved) or when the need arises to make amendments to the documentation supplied, due to changes in the situation of the same.

It is an index that consists of a series of indicators that cover five areas of transparency:

- I. Information on the Football Club,
- II. Relations with members, fans and the general public,
- III. Economic and financial transparency,

- IV. Transparency in its transactions and supplies, and
- V. Indicators in the Transparency Act.

The aim of this Transparency Index is to be proactive, supplying information on the management body, informing of the regime and basic regulations of the organisation, raise awareness of the *raison d'être* of the organisation, its vision, its identity, the ethical principles and conduct guidelines, the objectives it sets itself, The data currently appearing on the website in relation to these indicators refers to the 2020/2021 season. It will be updated once the annual account, management report and non-financial information statement for the 2021/2022 season are approved.

- On 24 November 2021, Informa – el Economista granted its **Certificate of Excellence in Business Management** to Real Club Celta de Vigo, S.A.D., after assessing the main parameters that comprise management, such as: solvency, profitability, growth, employment, internationalisation, corporate social responsibility, customer satisfaction, innovation, commercial risk management and digitalisation.
- On 1 October 2021, Real Club Celta de Vigo obtained the **Ardan 2021 Circular Business** indicator for the implementation of a circular economy strategy.

FUTURE

As a result of the context of uncertainty mentioned above, the Group feels that the following is of the utmost importance going forward:

- Consolidate the international presence as a revenue-generating element, through an Internationalization Plan that starts with a pre-season tour of the first team in the United States and Mexico, which seeks to grow in revenue and gain presence in different markets.
- Generate digital content in new market niches that allows fan loyalty, growth of followers and extend the Celta brand to achieve monetization presence in new markets.
- Search for new sponsorship opportunities that increase the overall value of the brand and allow growth in revenue.
- On March 15, 2022, the dominant company filed an application to initiate the procedure of declaration and Regional Interest of the project " Galician Sport Factory- Galicia Sports 360" having

as promoter Real Club Celta de Vigo, S.A.D, bearing in mind that sport has outstanding functions, in particular in the fields of education, training and culture, in improving public health, in promoting social cohesion, in development and in respect of the environment.

The project "Factoría del Deporte Gallego- Galicia Sports 360" is constituted as a complex of facilities of about 300,000 m² from which will address and promote different facets of the sports system, with three groups of infrastructure: Sports City Afouteza, Integral Center for the Training of the Sports Industry and, finally, the Service Area- Arena Space.

The Afouteza Sports City consists of an integrated set of buildings and facilities at the service of sport in order to meet the operational needs of the entity and provide it with the necessary infrastructure both for the requirements of high readiness performance and monitoring of athletes in the professional football categories of the club as for promotion, promotion and training of new generations of sports (Cantera).

Given the importance of the training processes of athletes and the need for adequate facilities, as well as the growth of the entity face, among other things, to women's football to which the current facilities of A Madroa would be reserved since the Group in its promotion of equality between men and women and as a push of women's sport, created a female football section of RCCelta.

In the field of training, the aim is to support sports agents in the field of technology, as well as to identify and retain the sports talent that is disseminated in the different clubs of the Autonomous Community. Given the sports dimension of RCCelta, the work of sports promotion, especially in the field of grassroots sport transcends the metropolitan area of Vigo and the Autonomous Community itself.

The project also has an important presence of the educational, innovation and development aspects of the sports system, mainly focused on the Integral Center for the Training of the Sports Industry. Thus, it is intended to establish a dynamic and modernizing center of the business fabric that is a benchmark not only in the Autonomous Community or the northwestern peninsula, but at the national and international levels, and a strategic investment for its future. In addition to presence in employment, with the recruitment of a large number of new staff for management, the revitalization of activities and the maintenance of new facilities, being the Technological Center for Innovation in Sport, one of the areas that will benefit most from this new employment opportunity because it is totally new and by its very nature.

The proposed action goes beyond the municipal level and the project supports the idea of sport as an activity of public interest that helps growth and social cohesion, gender equality, to improve the welfare of citizens and the development of the whole of the Autonomous Community, strengthening the transversal character of the Galician sports system.

Therefore, on June 1, 2022, the declaration of regional interest by the Consello da Xunta de Galicia of the "Galician Sport Factory-Galicia Sports 360" requested by the company is considered appropriate.

- The Club has launched a phase of continuous digital transformation, based on the permanent analysis of the activity, both internal on the company's processes and external regarding client relations, both B2B and B2C.

As part of the innovation in internal processes, the club is continuously analysing the tasks carried out by personnel, trying to digitalise, using new tools, those that do not contribute value and free up time for people to carry out the relevant ones.

With regard to innovation in relation to B2C, the club is equipping itself with tools that enable it to better analyse and learn about the relationship clients have with the Club and how to create "patterns" that help to improve service or be proactive in covering the future needs that clients will have.

Analytical tools, artificial intelligence systems and 360 data capturing, are the basis for knowing your clients and how they behave, something that is directly affecting the company via the adaptation of the offer of products and services. This digitisation maintains a direct impact on the optimisation of sustainability models, via mobility, environment and, consequently, a reduction of the carbon footprint.

I.6. MAIN BUSINESS FIGURES.

GRI 102-7: Scale of the organisation (key activity figures).

The following table shows the main figures in aggregate form:

2021/2022 SEASON					
COMPANY	INCOME	TAXES	No. EMPLOYEES A 30/06/2022	No. CUSTOMERS	NO. SUPPLIERS
REAL CLUB CELTA DE VIGO, S.A.D.	90,491,756.14	38,440,834.80	132	6,251	577
AFOUTEZA E CORAZÓN, S.L.U.	515,827.57	51,945.94	3	724	50
FUNDACIÓN CELTA DE VIGO	1,934,679.69	498,010.66	82	2,301	205

GALICIA SPORT 360, S.L.U.(*)	-	-	1	-	9
TOTAL AGGREGATE DATA	92,942,263.40	38,990,791.40	218	(**)	
TOTAL AVERAGE NUMBER OF EMPLOYEES IN THE SEASON			160		

(*) Incorporated on 6 April 2022

()** The aggregate data for suppliers and customers is not reported as they may be common to all three companies. In the store only the season ticket holders are identified.

2020/2021 SEASON					
COMPANY	INCOME	TAXES	No. EMPLOYEES A 30/06/2021	No. CUSTOMERS	NO. SUPPLIERS
REAL CLUB CELTA DE VIGO, S.A.D.	76,483,439	36,732,811	125	9,047	493
AFOUTEZA E CORAZÓN, S.L.U.	1,474,541	61,702	1	1,204	65
FUNDACIÓN CELTA DE VIGO	2,175,631	462,799	52	2,870	103
TOTAL AGGREGATE DATA	80,133,611	37,257,312	178	(*)	
TOTAL AVERAGE NUMBER OF EMPLOYEES IN THE SEASON			165		

2. MATERIALITY ANALYSIS.

A materiality analysis has been carried out selecting those aspects that are genuinely of interest to the Stakeholders and the strategy of the RC Celta Group based on the following information sources:

- Regular contact with stakeholders by the Board of Directors, General Management, Corporate Management, department heads and staff of the Group, via existing feedback mechanisms, that include telephone and online assistance services and meetings with suppliers and sponsors, as well as an understanding of the issues affecting the sector, and

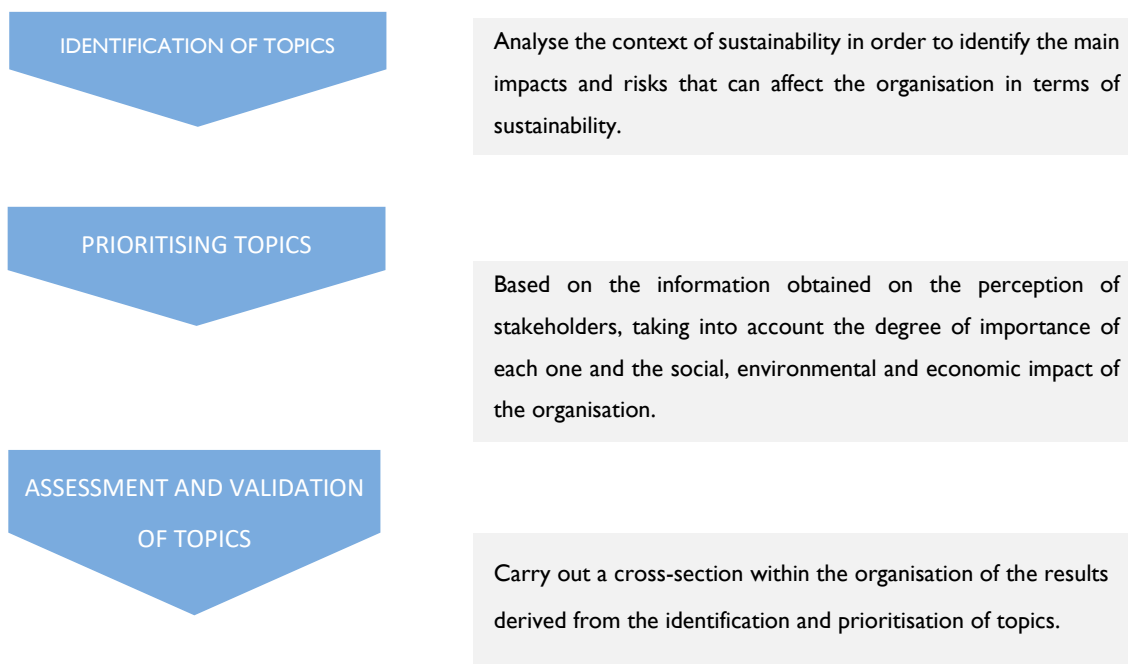
- A more passive follow-up of their opinions regarding the Group and of the impacts and performance of the world of football, which includes monitoring the specialised press, sector-specific reports, public studies, opinion polls and forums.

GRI 102-46: Defining report content and topic Boundaries.

GRI 102-7: List of material topics.

Taking the **standards of the Global Reporting Initiative (GRI)** as a benchmark for preparing the sustainability reports, the RC Celta Group has identified, prioritised and validated the issues that have been considered relevant for both the Group and the stakeholders and that will be addressed in the course of this report.

In this regard, we have used the following **methodological outline**:



I. IDENTIFICATION OF TOPICS The aim of this phase is to carry out an identification of topics based on relevant information for the organisation and its stakeholders.

Therefore, first of all, we have identified the topics by consulting secondary sources, revising a variety of bibliographical sources and benchmark reports from the sector. Among others, specific standards defined by GRI (Global Reporting Initiative), sustainability reports, non-financial information reporting, RSC reports from organisations involved in sport,...

Secondly, in identifying topics, we have taken into account the Group's relations with Stakeholders, the basis for the same being:

- **Responsibility**, building relationships with Stakeholders based on ethics and integrity, as well as sustainable development.
- **Continual improvement**, periodically reviewing the mechanics of relations with them in order to ensure that they meet our needs, including the RC Celta Group supplier and debtor file.
- **Collaboration**, with a view to contributing to fulfilling the compliance, environment, ISO 9001 quality management... policies.
- **Transparency**, sharing relevant, clear and useful information.
- **Participation**, promoting enquiries, interaction, communication with Stakeholders via Escitamos.

Depending on the relationship with the Stakeholders and the process of participation and dialogue with them, the relationship and expectations channels are shown in the following tables:

- **Stakeholders with regular contact:**

STAKEHOLDERS	RELATIONSHIP MECHANISMS AND CHANNELS	EXPECTATIONS
SHAREHOLDERS	<ul style="list-style-type: none"> • Online General Meeting of Shareholders • Annual Reports • Information Breakfasts • Shareholder Office 	<ul style="list-style-type: none"> • Debt Control • Ethics and transparency (compliance with the applicable legislation) • Sporting results • Profitability
EMPLOYEES	<ul style="list-style-type: none"> • HR Department • Performance appraisal • Works Council and union representatives • Code of Ethics • Whistleblowing channel • Harassment reporting mailbox • Telephone, email, meetings, ... • Surveys 	<ul style="list-style-type: none"> • Training and knowledge • Health and safety • Labour stability • Remuneration in due time and form • Equality and conciliation, workplace environment, positive valuation • Professional development • Leadership

		<ul style="list-style-type: none"> • Competitiveness of the team (the best category and classification of the playing staff)
TRADE UNIONS	<ul style="list-style-type: none"> • Works council • Noticeboard • Meetings of the Equality Plan Negotiating Commission 	<ul style="list-style-type: none"> • Compliance with legislation • Health and safety • Supply of information in line with reality • Be taken into account
SUPRANATIONAL BODIES, ADMINISTRATION AND REGULATORY BODIES (SUCH AS LNFP, RFEF, FGF, CSD, UEFA)	<ul style="list-style-type: none"> • Department of Safety and Facilities • Player signing process • Group Code of Conduct (Code of Ethics, RC Celta Internal Regulations, etc.) • Economic and Financial Monitoring • Meetings, talks, events via videoconference • Enquiries, formalities, IT bulletins. • Surveys... 	<ul style="list-style-type: none"> • Compliance • Collaboration • Trust • Transparency • Ethics • Internationalisation • Digital transformation
SUPPLIERS	<ul style="list-style-type: none"> • Expense acceptance policy • Supplier approval and management policy • Code of Ethics • New supplier registration platform • RC Celta Group supplier file 	<ul style="list-style-type: none"> • Continuation of the relationship • Ethics • Contract compliance • Selection process

- Stakeholders with passive monitoring:

STAKEHOLDERS	RELATIONSHIP MECHANISMS AND CHANNELS	EXPECTATIONS
SEASON TICKET HOLDERS, FANS, BENEFICIARIES OF FOUNDATION ACTIVITIES AND END CONSUMER IN THE STORES, CLINIC, CATERING SERVICES, ETC.	<ul style="list-style-type: none"> • Season ticket holder office • Foundation • Business management • Data Protection Act (LOPD) • Group Code of Conduct (LOPD, Code of Ethics, RC Celta Internal Regulations, etc.) • Complaint/claims channel • Customer satisfaction survey • Social media • RC Celta Group debtor file 	<ul style="list-style-type: none"> • Best results • Best experience • Adoption of new models • Compliance with applicable legislation • Products and services that meet their needs • Access to information
FINANCIAL INSTITUTIONS	<ul style="list-style-type: none"> • Corporate Management (corporate finance area, administration and HR) 	<ul style="list-style-type: none"> • Transparency • Solvency • Risk monitoring
SPONSORS	<ul style="list-style-type: none"> • Commercial Director 	<ul style="list-style-type: none"> • Image

	<ul style="list-style-type: none"> • Director of the Foundation • Persons responsible in the sponsor companies 	<ul style="list-style-type: none"> • Visibility • Profitability • Reputation
MEDIA	<ul style="list-style-type: none"> • Marketing-Press Department (Press, events via videoconference, social media) 	<ul style="list-style-type: none"> • Transparency • Freedom • Collaboration
RIVALS	<ul style="list-style-type: none"> • Sports Department (professional and academy) • Corporate Management • General Management • Board of Directors 	<ul style="list-style-type: none"> • Performance • Sporting results • Institutional relations • Fair Play
<p>LOCAL COMMUNITY, SOCIETY IN GENERAL AND NGOs</p> <p>(Community, socio-cultural collectives, training centres, NGOs, other foundations, other institutions...)</p>	<ul style="list-style-type: none"> • Collaboration agreements with universities • Collaboration agreements with sporting entities • Telephone, email, corporate website, meetings via videoconference • Regular meetings between the Foundation and civil society organisations • Regular meetings with the media, ... • Other entities that perform similar functions to the Foundation • Clinics, etc. • Collaboration agreements • Reports, events, working groups via videoconference... • Social and digital media • Communication channels (Escoitamos) 	<ul style="list-style-type: none"> • Cooperation • Commitment • Visibility • Social contribution and to development • Image • Social innovation • Local GDP participation

Thus, the following **relevant topics for the Group and its stakeholders** can be taken from this first phase and which are grouped into the following **subject blocks**:

ENVIRONMENTAL DIMENSION	Environmental issues	GOOD GOVERNANCE	Transparency, ethics and integrity
	Commitment to sustainable development		Risk management
	Energy efficiency		Contribution to the Group
	Waste management		Ability to pay
	Water management		Quality and innovation in the products and services offered
	Protection of biodiversity		Commercial management
	Health and safety		

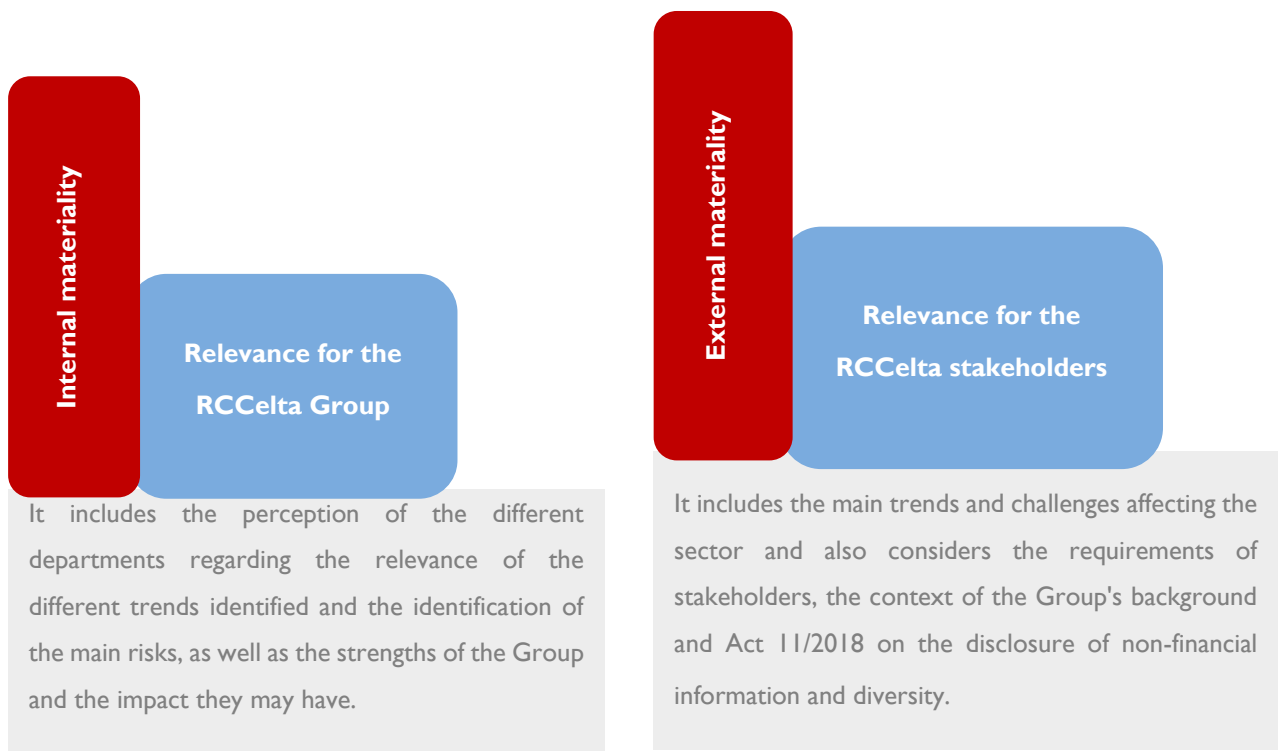
SOCIAL DIMENSION	Equality-salary gap		Combatting corruption and bribery
	Contribution to society		Legal and fiscal compliance
	Contributions to foundations and NGOs		Entertainment management/Consumers
	Fans		Subcontracting and suppliers
	Social responsibility		Respect for human rights
	Social projects and solidarity		Dialogue and relations with stakeholders
	Brand reputation		Team competitiveness
	Education and positive values of sport		Transparent information
	Commitment to the future youth level project		Tax ethics
	ECONOMIC DIMENSION		Economic-financial results
Financial solidity			
Economic monitoring by the LNFP			
Debt control / LaLiga Impulso-CVC Funds requirement			
Internationalisation			
Digital transformation			

2. PRIORITISING TOPICS

In order to determine whether an aspect is material, internal and external factors must be considered, including the general mission and competitive strategy of the Group, the concerns directly expressed by the stakeholders and the most significant social expectations.

These internal and external factors must be taken into account when assessing whether information is relevant for reflecting social, environmental or economic impacts, or for the decisions of the stakeholders.

In this regard, the Group has carried out a **materiality analysis process**, identifying



All of this has allowed us to design the **materiality matrix** which represents the results obtained according to their relevance, **identifying the relevant aspects for the RC Celta Group**:

Stakeholders

External relevance

High		<p>Contribution to society Dialogue and relations with stakeholders Transparent information Tax ethics</p>	<p>Combatting corruption and bribery Legal and fiscal compliance Commitment to sustainable development Ability to pay Financial solidity Subcontracting and suppliers Personnel issues-equality Environmental issues Respect for human rights Commitment to the future youth level project Education and positive values of sport Digital transformation Internationalisation</p>
Medium	<p>Waste management Water management Protection of biodiversity</p>	<p>Contributions to foundations and NGOs Social responsibility Fans Energy efficiency Social projects and solidarity Commercial Management Salary gap</p>	<p>Economic monitoring by the LNFP Risk management Economic-financial results Management of entertainment/consumers and complaints Team competitiveness Brand reputation</p>
Low		<p>Transactions with the Group Quality and innovation of products and services offered</p>	<p>Transparency, ethics and integrity LaLiga Impulso-CVC Funds requirements Debt reduction</p>
	Low	Medium	High

RCCelta

Internal relevance

3. ASSESSMENT AND VALIDATION OF TOPICS

Therefore, based on the above analyses, **the prioritisation of material topics gives the following results:**

<p>COMBATTING CORRUPTION AND BRIBERY</p>	<p>The model of corporate governance ensures compliance with the necessary ethical requirements contained in the Group’s Code of Conduct and Professional Ethics, as well as in the Corruption Policy with the measures necessary to prevent, detect and sanction fraudulent acts and the use of the Group’s means for financial gain or similar ends.</p>
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LEGAL AND FISCAL COMPLIANCE	<p>The RC Celta Group rejects any unlawful practices, integrating ethical standards into its activities and implementing the necessary mechanisms to tackle any kind of unlawful or unethical activity. Addressing professional activities with proper economic solvency and ensuring that the appropriate procedures are followed and that the customer receives the service with optimum quality.</p>
COMMITMENT TO SUSTAINABLE DEVELOPMENT	<p>The Group is strongly committed to sustainable development being conscious of the impact that its activity has on employment and local development in its region. Moreover, it maintains close links with the actors of the different local communities through the different types of dialogue with association, sponsorship and social action activities being vital.</p>
ABILITY TO PAY AND FINANCIAL SOLIDITY	<p>The RC Celta Group capitalises all profits obtained each season, enabling it to assume challenges with the necessary solvency to execute them and placing emphasis on the identification of risks that could represent a potential threat to the achievement of each of the objectives set.</p>
SUBCONTRACTING AND SUPPLIERS	<p>Management of the supply chain is an increasingly relevant issue from the point of view of sustainability. We are aware that proper management of suppliers and subcontractors is beneficial for the Group and for society in general, as it reduces financial and non-financial costs (environmental impact), associated with different processes, including transport, for example.</p>
PERSONNEL ISSUES - EQUALITY	<p>One of the Group's most valuable assets is without doubt its staff. Much of the Group's success is down to them, meaning that our priorities must be to encourage a good working environment, ensure their safety, incentivise a healthy lifestyle and promote their professional development following the criterion of equality at all times. In order to achieve this, equality training and awareness initiatives have been carried out. We have also regularly monitored the measures established in the Real Club Celta de Vigo, S.A.D. Equality Plan.</p>
ENVIRONMENTAL ISSUES	<p>The environmental aspect is something that we cannot overlook. The Group's strategy is oriented toward a circular economy model, striving to achieve sustainable use of resources and encouraging the use of renewable raw materials is crucial. Moreover, the carbon emissions associated with energy consumption is an essential aspect when it comes to addressing the fight against climate change.</p>
RESPECT FOR HUMAN RIGHTS	<p>Respect for human rights is one of the Group's essential building blocks. The promotion of human dignity and respect constitute the principles of the Group, prioritising ethical and responsible conduct at all times.</p>

DIGITAL TRANSFORMATION	<p>Digital transformation is a strategic pillar within the Group, focusing on maximising the creation of value in the Group’s processes and management, as a way to enhance competitiveness, involving both technological partners and the staff as a whole, as it combines proposals from technological partners with proposals for improvement made by personnel.</p>
INTERNATIONALISATION	<p>Internationalisation is linked to brand value, with the primordial aims in this regard being to increase the number of fans, generating business opportunities and increasing the value of broadcast rights. All of this will generate a positive impact on three fundamental pillars of the Group: the sporting project, academy optimisation plan and value of the Group as an institution.</p>

Based on these material aspects and in line with the commitment to **achieve the Sustainable Development Guidelines (SDG) of the United Nations Agenda 2030**, the RC Celta Group has established the following measurable and quantifiable commitments, which highlight sustainable business management:



Goal 3.d. Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.

Impact indicators:

- COVID Protocol certificate follow-up audit.
- Promote adaptation and integration, promoting healthy routines and lifestyles obtained by practicing sport, in this case the Fundación Celta Integra school.
- Promote teamwork and social and sporting development, promoting physical activity for children, by means of the clinics, campus, schools, ...
- Educate people regarding healthy habits, develop ethical and sporting values in children in the youth categories.
- Have a nutritionist for the playing staff and in the Residence.



Goal 4.7. By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

Impact indicators:

- Raise awareness regarding equal opportunities and conciliation among the staff as a whole.
- Educate children in the youth categories about a sustainable lifestyle (environmental awareness).
- Educate about values that promote the culture of peace and non-violence, by collecting food, clothing and toys for families hosted due to the war.
- Blocks 4 and 6 indicate training activities to prepare staff as a whole for their professional duties.



Goal 5.4. Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate.

Goal 5.5. Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

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

Impact indicators:

- Comply with the measures established in the 1st Real Club Celta de Vigo, S.A.D. Equality Plan for the 2022/2023 season.
- Promote paternity and conciliation policies.
- Seek the recognition of women in the different areas of work and promote their professional trajectories.
- Block 7 sets out the support provided by the group to women's football.



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

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

Meta 8.8. Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

Impact indicators:

- 85% of staff are on permanent contracts, not counting the playing staff. For the 2022/2023 season the figure for permanent contracts is expected to rise to 90%.
- 1st Real Club Celta de Vigo, S.A.D. Equality Plan
- Measures regarding equality included in block 4
- 0 accidents involving medical leave.
- Implementation Stage of the Labour Risk Prevention Management System (it is envisaged the system will be certified in the 2022/2023 season).
- As mentioned in block 7, the Group contributes to economic development and growth
- Ciudad Deportiva Afouteza as an example of technological modernisation and innovation.



Goal 7.2. By 2030, increase substantially the share of renewable energy in the global energy mix

Goal 11.6. By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management



Goal 12.5. By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

Goal 12.6. Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle



Goal 12.8. By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature



Goal 13.3. Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

Impact indicators:

- Measuring the carbon footprint, contained in block 3, in order to implement effective actions to reduce emissions.
- Waste prevention, reduction, recycling and reuse activities, as well as those carried out by the youth categories or the recycling campaigns contained in block 3 of this report.
- Sustainable use of resources and protection of diversity at the Ciudad Deportiva Afouteza.
- Reduce energy consumption by 5%. This aim was achieved in the 2021/2022 season thanks to the reduction of 7 of the 9 consumption elements (greater detail in block 3)
- Submit the Environmental Management System to follow-up audits pursuant to ISO Standard 14001: 2015.
- Carry out various awareness campaigns in the Abanca Balaidos Stadium and educational activities for the youth categories of RC Celta, as set out in block 3.
- LaLiga have invited us to participate in the Sports Sustainability Officer course, specifically in the training session on the introduction of an Environmental Management System on 12 May 2022.



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

Goal 10.3. Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

Impact indicators:

- Fundación Celta Integra football school for young people and adults with learning disabilities
- Participation in the Liga Genuine.
- Inclusion of people of different nationalities and people with learning disabilities.
- Universal accessibility by adapting the facilities, ensuring equal opportunities for all people with special abilities.



Goal 15.4. By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development.

Impact indicators:

- Waste collection around A Madroa as well as in other ecosystems.
- Tree planting at the Ciudad Deportiva Afouteza.
- Reforestation carried out by youth categories.



Goal 16.1. Significantly reduce all forms of violence and related death rates everywhere

Goal 16.5. Substantially reduce corruption and bribery in all their forms.

Goal 16.6. Develop effective, accountable and transparent institutions at all levels.

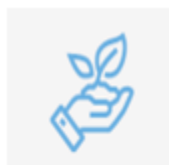
Impact indicators:

- Oversee compliance with the legislation designed to eradicate violence in sport by means of our Real Club Celta de Vigo S.A.D. Internal Regulations, in force since 1 August 2010, pursuant to article 6 of Royal Decree 203/2010, of 26 February.
- Submit the compliance management system to a follow-up audit.
- Dissemination of a “Best Practice Guide” provided by LaLiga among the entire Group staff.
- 100% INFUT score (Football Club Transparency Index)

3. ENVIRONMENTAL ISSUES.

The RC Celta Group is working to create value and one of its essential building blocks is protection of the environment by optimising the management of resources and waste and proper management of the expectations of stakeholders in this area.

The environmental issues we will be elaborating on are:



ENVIRONMENTAL
IMPACTS AND
ASSESSMENT



CIRCULAR ECONOMY



CLIMATE CHANGE



AIR POLLUTION



SUSTAINABLE USE OF
RESOURCES



PROTECTION OF
BIODIVERSITY

3.1. ENVIRONMENTAL IMPACTS AND ASSESSMENT PROCEDURES.

GRI 302-1: Energy consumption within the organisation.

GRI 303-5 Water consumption.

The Management of the RC Celta Group is conscious of the importance of quality and the environment when it comes to meeting the needs and expectations of its members, customers, users and other interested parties and has included these requirements in its business strategy. As such, in the 2019/2020 season, we decided to introduce an environment management system, pursuant to **ISO Standard 14001:2015**, integrating it into the ISO 9001:2015 quality system that the Security and Facilities Department was already applying to all of the RC Celta Group in all work centres, with the exception of the Ciudad Deportiva Afouteza, with the following scope:

- **Quality:** the management of safety and the management, conservation and maintenance of the sporting facilities and the head offices,
- **Environment:** participation in sporting competitions of a professional nature in the field of football, promoting grassroots sport and the development of regulated sporting activities associated with sports teams, activities associated with the revitalisation and discipline of the club, restaurants and cafeterias, residence for youth players, sports clinic, physical and online store, management of sports events and acts and administrative activities.



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This system is integrated into the quality management systems we have already implemented:

- **ISO 9001:2015 Certificate RC Celta Group. Department of Safety and Facilities** issued by Certifying Entity AENOR (ER-1171/2008),
- **ISO 9001:2015 Certificate Real Club Celta de Vigo, S.A.D. Corporate Area of Finance, Administration and HR** issued by Certifying Entity AENOR (ER-0384/2017),
- **ISO Certificate 9001:2015 Afouteza e Corazón, S.L.U. Department of Administration and Finance** issued by Certifying Entity AENOR (ER-0534/2018),
- **ISO Certificate 9001:2015 Fundación Celta de Vigo. Department of Administration and Finance** issued by Certifying Entity AENOR (ER-0385/2019),

With the **implementation of the Environmental Management System the RC Celta Group** wants to show its respect for the environment in which it performs its activities and provides services, minimising the impact of the same by closely monitoring the environmental impacts from a lifecycle perspective and the permanent drive for continual improvement in our environmental conduct. In this regard, we have established the following **commitments**:

1. Continual improvement the management of quality and the environment, by establishing environmental targets and meeting them,
2. Identification of environmental aspects associated with the activities and services provided,
3. Establishing operational monitoring measures for personnel and suppliers/collaborators and lessees who perform their activity in our work centres in order to minimise the environmental impact associated with the most significant environmental aspects,
4. Definition of actions to enhance the environment related to our context, the needs and expectations of interested parties and the environmental aspects,
5. Definition of environmental indicators to assess our environmental performance and the behaviour of our environmental aspects,
6. Transparency in external communications, by publishing the Group's environmental commitment on the website, as well as in its facilities,
7. Raising environmental awareness, by means of activities for employees, suppliers, customers and other stakeholders, such as including a section on the environmental commitment on the RC Celta Group supplier/client form.

On 15 and 16 June an internal audit was carried out to verify the compliance by the management system with the requirements of the corresponding rules and applicable legal provisions, confirming that it is compliant and highlighting the actions carried out during the season with regard to sustainable consumption (e.g.: participation in the ECOEMBES recycling project). In the first week of July 2022 a follow-up audit of the ISO 14001:2015 certificate was carried out. The aims of the audit are:

- Determine compliance by the Group's management system with the audit criteria.
- Determine its ability to ensure that, with the applicable legal, regulatory and contractual requirements (always keeping in mind that a certification audit of a management system is not a legal compliance audit).
- Determine the effectiveness of the management system to ensure that the client can have reasonable expectations in relation to fulfilment of the objectives specified; and, where appropriate, identify possible areas of improvement.

The compliance report sets out all the objectives as well as highlighting the following strengths:

- Involvement of the staff responsible for maintenance and improvement of the SGC.
- Thoroughness in the identification of interested parties, and their different needs and expectations.
- Communication Plan.
- Consultation of staff on needs and expectations by means of surveys, with a slight improvement in results compared to the previous season on several issues
- 2nd consecutive year recognised by ARDÁN as an EMPRESA CIRCULAR 2021, 2020
Documentary control of the football pitch maintenance activities.

The RC Celta Group monitors the environmental aspects of each work centre and the assessment of the same is carried out on the basis of:

- Domestic Waste Data, hazardous and non-hazardous.
- Consumption Data, and
- Indicator level monitoring.

Having identified the environmental aspects of the RC Celta Group, we identified the following aspects according to the characteristics of the Group's facilities:

ENVIRONMENTAL ASPECTS	NATURE OF THE IMPACT	Abanca Balaidos Stadium	A Madroa	Barreiro Stadium	A Sede Building	Ciudad Deportiva Afouteza
NATURAL GAS CONSUMPTION	EXHAUSTION OF RESOURCES	x	-	-	x	-
PROPANE GAS CONSUMPTION	EXHAUSTION OF RESOURCES	-	x	-	-	x
BOILER COMBUSTION ATMOSPHERIC EMISSIONS	AIR POLLUTION	x	x	x	x	x
ELECTRICITY CONSUMPTION	EXHAUSTION OF RESOURCES	x	x	-	x	x
WATER CONSUMPTION	EXHAUSTION OF RESOURCES	-	x	-	x	x
WASTE GENERATION: PLASTICS	NON-HAZARDOUS WASTE POLLUTION	x	x	x	x	x
WASTE GENERATION: PAPER	NON-HAZARDOUS WASTE POLLUTION	x	x	x	x	x
GENERATION OF BIODEGRADABLE WASTE	NON-HAZARDOUS WASTE POLLUTION	x	x	x	-	x
WASTE GENERATION: TONER	ELECTRICAL OR ELECTRONIC WASTE POLLUTION	x	x	-	x	x

For each of these aspects, we have quantified the consumption and waste generated at the different centres where the Group carries out its activities and where the resource consumed is monitored. The relevance of the environmental aspects is measured on the basis of the quantified data. Likewise, monitoring and follow-up actions are established in order to be able to assess the environmental aspects and impacts over time, with a view to preserving the principle of the prevention of pollution.

The Group has an Excel assessment spreadsheet for each work centre and season which calculates the significant aspects according to magnitude, seriousness, environmental monitoring, environmental behaviour, effect on the environment and likelihood of occurrence, providing a value that determines whether or not each environmental aspect and indicator is significant.

The results for the 2021/2022 season are not comparable to those of the 2020/2021 and 2019/2020 seasons due to the pandemic, as in the two previous seasons many of the usual activities were not operational due to the restrictions, resulting in a lower generation of waste than in a normal season. For this reason, there has been an increase in the generation of waste in the 2021/2020 season compared to the previous one.

The environmental targets of the RC Celta Group have been:

- I. **To reduce the generation of paper and cardboard waste** (by 10% for the 2020/2021 season and by 20% for the 2021/2022 season).

In relation to this target, in the 2020/2021 season we have:

- Introduced a new Ecommerce function, making it possible to extend online shopping to a greater number of activities and reduce paper use.

The figure for the generation of paper and cardboard waste in the 2021/2022 season was 386 Kg (Kg collected by the authorised manager in September 2020 for treatment and recycling).

In relation to this target, in the 2021/2022 season we have:

- Reduced the order for paper and the number of printouts.
- Reorganised the delivery and collection of fruit by acquiring reusable fruit containers.
- Introduced an online receipt option in stores.
- Not printed copies of the Sporting Report, Annual Accounts and Non-Financial Information Statement for the General Meeting of Shareholders.

Since 28 January we worked with our fruit supplier to change the cardboard boxes previously used to reusable boxes in all the work centres where fruit is ordered (A Madroa sports facilities, Abanca Balaidos Stadium, Campos de Barreiro and Ciudad Deportiva Afouteza).

The figure for the generation of paper and cardboard waste for the 2021/2022 season was 357Kg (this is the Kg figure collected by an authorised manager) 29 Kg less than the previous season.

In the 2020/2021 season the number of sheets of paper ordered was 177,500 while in the 2021/2022 season it was 22,500 representing a reduction of 87% in the paper order. This is due to the improvement in work posts, adding a second auxiliary screen in order to view documents without having to print time, as well as other programmes aimed at digitalising processes.

2. Reduce energy consumption.

In relation to this target, in the 2020/2021 season we have:

- Developed an energy efficiency project related to thermal renewable energies (reversible heat pump for total heat recovery for the production of domestic hot water).

In relation to this target, in the 2021/2022 season we have:

- Reviewed when lights are turned off in sectors of the sports facilities, at the stadium and in the A Madroa sports facilities.
- Implemented staff protocols for the manual shutdown of non-permanent systems both in activities attended by the public and in internal activities.
- Periodically changed type A electrical elements due to obsolescence, including replacement of traditional lighting with LED technology.
- Reviewed the intensity transformers in the old transformer centre of the Abanca Balaídos Stadium and the new one under construction in order to evaluate the commissioning of optimum power.

Of the 9 consumption elements to be reduced, to date 7 of them have been reduced, thus meeting the target.

3. Raising awareness among interested parties with proper environmental conduct according to the strategy and improvement initiatives of the RC Celta Group

In relation to this target, in the 2020/2021 season we have:

- Carried out environmental awareness training actions.
- Introduced the use of recyclable paper bags in the official RC Celta stores.

In relation to this target, in the 2021/2022 season we have:

- Informed fans of best practices.
- Published awareness reminders and new actions planned in our own media (website, Twitter, Facebook...).
- Permanent dissemination via our own media (stadium scoreboards, videowalls at the offices, videowalls in the store...).
- In-person meetings with guidance staff.
- Training in environmental best practice.
- Use of the new internal communication platform, staff portal for the dissemination of environmental targets and policies.

In May 2022 we created a link at the top of the RC Celta website to the “environmental commitment” where interested parties can submit enquiries or report incidents regarding the environment in order to incentivise participation in continuous improvement, as well as consulting all the documentation on sustainability and the environment.

4. **Minimise the environmental impact associated with the environmental aspects derived from the acquisition of products and services and how they are used.**

In relation to this target, in the 2020/2021 season we have:

- Created a supplier file that includes an environmental commitment that they must give as a requirement to work with the RC Celta Group.

In relation to this target, in the 2021/2022 season we have:

- Introduced electronic notification to suppliers of the requirements for meeting targets.

We verified that all new suppliers adhered to the RC Celta Group’s environmental commitment in their supplier file. The RC Celta Group has a major capacity to exert influence in raising awareness among suppliers, something that can be seen from the fact that, after introducing the SGA, at least one supplier consulted us about it and decided to introduce it in their own company.

5. Reduction domestic plastic container waste

In relation to this target, in the 2020/2021 season we have:

- The reduction of events and matches being held behind closed doors due to COVID-19 meant that no special activities were required to reduce domestic plastic waste, as there was no consumption.
- Continuation of internal actions, for personnel in all work centres.

In relation to this target, in the 2021/2022 season we have:

- Promoted the use of reusable containers to be refilled at water fountains, mainly in the A Madroa sports facilities as it is the work centre where consumption is currently greatest.
- Activated of the “Recycling” Programme for the bottles consumed, improving the management of lightweight container waste.

The total consumption data for bottles at the A Madroa sports facilities in the 2021/2022 season was:

Bottles	Consumption
50 Cl bottles	26,880
1.5L bottles	3,643

While this consumption cannot be compared with past seasons, due to the inactivity derived from the pandemic, it will serve as a benchmark for comparison with the 2022/2023 season.

Meanwhile, since the start of the season we have been promoting use of individual containers for drinking water at the A Madroa sports facilities that can be refilled from the fountain to avoid use of plastic bottles, that has been very well-received by everyone. As part of this, we have purchased another 2 water fountains to be installed in the transit area near the playing fields. They are currently waiting to be installed.

The water bottles are mainly used for Celta B and the visiting teams at the A Madroa sports facilities.

The Fundación Celta de Vigo in collaboration with Ecoembes introduced the Recycling project at the A Madroa sports facilities and on 4 January 2022 installed a container recycling machine.

At 30 June 2022 the figure of containers recycled (comprising bottles and cans) under the project was 746.



All lightweight containers are managed by an authorised manager and recorded in the register in which we can compare the Kg managed in the 2020/2021 season and in the 2021/2022 season. Lightweight container waste generated in the 21-22 season was down 76% on that generated in the 20-21 season.

Season	KG managed
T2020/2021	292 Kg
T2021/2022	70 Kg

6. Reduction of CO2 emissions.

In relation to this target, in the 2021/2022 season we have:

- Used buses in order to avoid the use of private vehicles, like in the 20-21 season. The data indicates that the fans have up to 14 buses available at each match in order to reach the Abanca Balaidos Stadium, financed by Real Club Celta de Vigo, S.A.D.
- Acquired electrical machinery for facilities maintenance. On 14 December 2021 we purchased a Hyperdrive electric mower with a 48v battery and 3000-watt charger. This leads to a reduction in atmospheric and acoustic contamination, as well as a reduction in the cost of using a petrol machine compared to a battery-powered one. Maintenance of the pitches is also improved with the acquisition of a new mower.

The RC Celta Group has decided to extend the end date of all the targets because neither this season nor the previous one were normal seasons due to COVID-19.

ENVIRONMENTAL COMPLIANCE.

One of the aspects involved in the environmental behaviour of the Group is the follow-up and monitoring of possible environmental incidents on a legal level. Specifically, the Group is not the subject of any sanctioning procedure for environmental reasons currently and is not processing any environmental licences and/or permits for the facilities subject to the ISO 14001:2015 certificate.

Likewise, it has a Criminal Compliance system, following the terms of the Criminal Code, articles 325 to 327 of which address the prevention of offences against the environment, such as:

- Contravening laws or other general provisions that protect the environment, directly or indirectly causing or carrying out emissions, spillages, radiation, extractions or excavations, silting, noise, vibrations, injections or deposits, in the atmosphere, soil, subsoil or watercourses, ground water or the sea, including the high seas, even where affecting cross-border areas, as well as water abstraction that, taken individually or in conjunction with other actions, causes or may cause substantial damage to the air, soil or water quality or to animals or plants.
- Contravening laws or other general provisions on the collection, transport, recovery, transformation, elimination or use of waste, or a failure to properly monitor or oversee such activities, in such a way that they cause or may cause substantial damage to the air, soil or water quality or to animals or plants, death or serious injury to persons, or can seriously harm the balance of natural systems.

- Contravening laws or other general provisions, by operating facilities in which a hazardous activity is carried out or in which hazardous substances or preparations are stored or used, in such a way that they cause or may cause substantial damage to the air, soil or water quality or to animals or plants, death or serious injury to persons, or can seriously harm the balance of natural systems.

ENVIRONMENTAL TRAINING AND AWARENESS.

The RC Celta Group's priority is to minimise the energy consumption generated by the sporting activity itself, to reduce the generation of paper and cardboard and plastic container waste in all our activities and to disseminate and raise awareness among all interest parties of the different environmentally-friendly actions carried out by the Group according to LaLiga guidelines and recommendations and the improvement of its environmentally-friendly conduct.

Both in the 2020/2021 season and in the 2021/2022 season specific actions linked to the targets mentioned above were carried out.

Environmental training and awareness is also a key aspect of the Group's environmental behaviour. These actions are addressed at both staff and season ticket holders, fans and the general public. Given that the greatest environmental impact takes place in the sports facilities, this is where the training and awareness actions take place. Specifically, training actions are focussed on the most important aspects from an environmental perspective, such as waste generation: paper, cardboard and plastic packaging.

The staff of the RC Celta Group who form part of management staff as RC Celta Group environmental issues officers underwent training in the 2019/2020 season, between the months of March and June, totalling 105 hours, receiving a certificate of "Design, development and implementation of an Environmental Management System according to UNE-EN-ISO 14001:2015 requirements at the RC Celta Group. In the 2021/2022 season environmental training was organised for all RC Celta Group personnel, as well as for suppliers and regular lessees of the facilities, the content of the training activity being: general concepts, requirements of the Regulations, application of the requirements of the Group's environmental management system and operational control of the Group.

In the 2021/2022 season, awareness initiatives were carried out at the A Madroa Sports Facilities via the persons responsible for coordination regarding the use of the water fountains and bringing reusable containers in order to avoid the use of plastic bottles.

On 27 November 2021, the first external activity/workshop of the Escuela Fundación Celta Genuine was held. The aim was care for and awareness of the environment. A walk with children and families of the Escuela Fundación Celta Genuine together with players from the Fundación Celta Integra along the Río Lagares route. In groups, they collected the waste they found on the way with a view to calculating the amount collected at the end.

On 26 March 2022, the Alevín A team participated in an activity involving the replanting of trees on monte Silvoso “One goal = one tree”. They planted 100 trees that day (one for every goal they had scored up to then in the F8 league) a mixture of birches and oaks. They ended the league and the cup with approximately 150 goals.

On 28 April 2022, the Juvenil B team, as part of the Celta Denominación de Orixe programme, carried out its solidarity activity for the season, collecting rubbish on Meda beach (Teis). Published on social media.

On 7 May 2022, during LaLiga gameweek 35, an awareness activity was carried out in which fans were informed of the number of kg of lightweight containers recycled since the start of the season and were reminded that yellow containers were available inside the Stadium, via the public address system at the Abanca Balaidos Stadium.

Meanwhile, on 14 June 2022, the maintenance staff and the quality and environment management group attended an in-person training session on best environmental and waste management practice carried out by APROEMA (the professional association of environmental companies in Galicia).

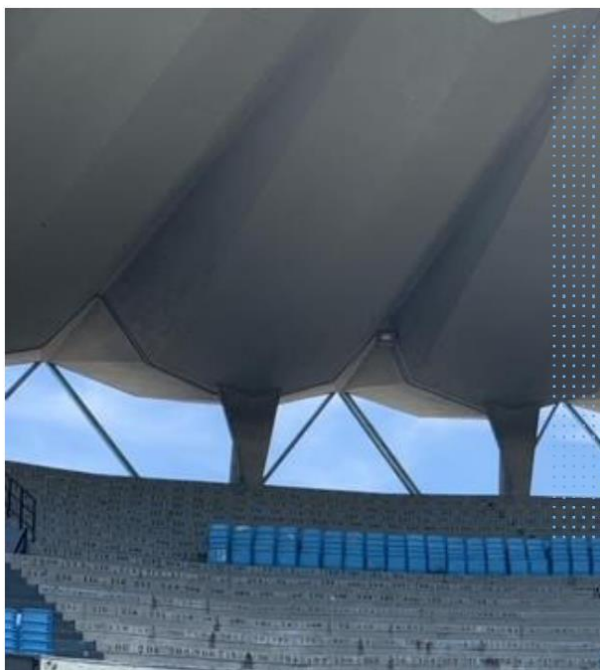
Moreover, training on the self-protection Plan at the A Madroa and A Sede work centres was provided, which included environmental emergency measures. At the conclusion of the training a test-check list of the emergency measures was completed in order to verify the correct implementation of the same at the work centres.

The following recycling campaigns were carried out in the 2020/2021 season:

- A Nosa Reconquista tarpaulin recycling



- Donation of seating from the scoreboard stand and end, giving them a second life and taking advantage of resources.



DONACIÓN ASIENTOS - REFORMA MARCADOR Y FONDO

Dos años más tarde, el Grupo RC Celta volvería a repetir la misma acción que llevó a cabo en 2019 a raíz de la **reforma de las gradas de Marcador y Fondo del Estadio de Abanca Balaidos**.

Durante el mes de junio de 2021 se donaron **3.062 butacas** con el mismo objetivo de **minimizar la generación de residuos plásticos**.

Los **beneficiarios de esta donación** fueron **24 entidades que transmitieron al club solicitudes** directas para brindarle una segunda vida a estas butacas.

In the 2021/2022 season, the recycling campaigns mentioned in earlier parts of this block were held and the awareness of the interested parties on the recycling of medicines was maintained with the “Recycle your medicines” campaign.



The recycling took place internally at all work centres.

In previous seasons campaigns were held designed to inspire voluntary acts on behalf of fans with regard to recycling with the slogan *'Think about the environment, recycling is up to you'*, as well as the start of environmental training aimed at facilities maintenance and waste management personnel, as well as companies that collaborate with the RC Celta Group in the form of a course on the system for the selective collection of packaging at sports facilities. These agents were directly involved in the project for the implementation of a system for the selective collection of packaging at sports facilities at A Madroa and the Abanca Balaidos Stadium.

Likewise, and with a view to enhancing information on the environment, employees were given information guides on environmental training and awareness, such as that appearing on the ECOEMBES packaging distributed throughout the facilities and near to the work posts.

We would like to highlight that on the website, the section on the Group's environmental commitment provides an Environmental Best Practice Manual, as well as an Environmental Best Practice Manual for users-customers and information also is supplied on recycling medicines.

ENVIRONMENTAL PERFORMANCE INDICATORS.

The RC Celta Group supplies its interested parties with information regarding its environmental performance, promoting their active participation in continual improvement directly at the Group's work centres or via the "Escoitamos" channel and expects their participation and commitment.

The key indicators are those associated with the consumption of resources and generation of waste, in line with the main environmental aspects identified in the sports facilities.

With a view to maintaining control of the sustainable use of resources and the prevention of pollution, measuring these indicators is essential. Specifically, there is a consumption and waste monitoring system in the different facilities that are controlled by the RC Celta Group. The results on the consumption of resources make it possible to obtain a picture of the degree of the environmental impact.

Up to the 2021/2022 season, the consumption indicators provided were those of the work centres falling within the scope of ISO 14001:2015. As of this season, the consumption indicators for all work centres are included.

- **ELECTRICITY CONSUMPTION:**

Electricity is consumed at the following Group facilities:

- the Abanca Balaídos Stadium,
- the A Madroa sports facilities,
- the Head offices,
- Ciudad Deportiva Afouteza, and
- the Barreiro Stadium, which is shared with another sports entity, meaning that the management and control of this resource is assumed by Vigo City Council and we do not have consumption data.

The electricity consumption data is taken from the readings on the bills issued by the electricity supplier. Specifically, this consumption data is set out below:

ELECTRICITY CONSUMPTION BY LOCATION

Facility	kWh consumed	kWh consumed	kWh consumed	kWh consumed
	2018/2019 S	2019/2020 S	2020/2021 S	2021/2022 S
Abanca Balaídos Stadium (*)	1,158,713	1,243,009	1,378,666	1,300,940
A Madroa (**)	277,697	232,625	152,287	130,215
A Sede Building (***)	356,969	327,160	365,300	333,889
C.D. Afouteza (****)	-	-	-	402,558
Total	1,793,379	1,802,794	1,896,253	2,167,602

(*) For the Abanca Balaídos Stadium the billing period within the relevant period was considered.

(**) For A Madroa the billing periods were 02/07/2020 to 29/04/2021 and 30/04/2021 to 31/03/2022.

(***) For A Sede the billing periods were 01/07/2020 to 30/04/2021 and 01/05/2021 to 19/04/2022.

(****) For C.D. Afouteza the billing periods were 01/07/2021 to 31/05/2022.

The Group in the 2021/2022 season has made an important effort in reducing light consumption.

- PROPANE GAS CONSUMPTION:**

This resource is mainly used for heating and hot water at the A Madroa facilities and in the Ciudad Deportiva Afouteza.

It is worth noting that the A Madroa facilities use renewable energy. In 2010, Thermal Solar Energy was installed at A Madroa for the production of domestic hot water for the changing rooms, in combination with the propane gas boiler.

The propane gas consumption figures for the A Madroa sports facilities are set out below:

PROPANE CONSUMPTION				
Facility	Kg consumed	Kg consumed	Kg consumed	Kg consumed
	2018/2019 S	2019/2020 S	2020/2021 S	2021/2022 S
A Madroa	15,637	14,183	10,381	10,895
C.D. Afouteza	-	-	-	6,809
Total	15,637	14,183	10,381	17,704

For A Madroa the billing periods were until 25/05/2022, and for Afouteza until 25/04/2022.

The increase corresponds to the incorporation of Celta C and the return of Celta B to training in A Madroa and the return to the usual use of changing rooms by the lower categories that with the pandemic was restricted.

• NATURAL GAS CONSUMPTION.

It is used for the heating and hot water systems at:

- the Abanca Balaídos Stadium, and
- the A Sede Building.

The consumption figures are the following:

GAS NATURAL CONSUMPTION BY LOCATION				
Facility	kW/h	kW/h	kW/h	kW/h
	consumed	consumed	consumed	consumed
	2018/2019 S	2019/2020 S	2020/2021 S	2021/2022 S
Abanca Balaídos Stadium (*)	80,999	70,379	74,482	67,701
A Sede Building (**)	103,560	89,391	100,059	124,630
Total	184,559	159,770	174,541	192,331

(*) For the Abanca Balaídos Stadium, the billing periods were from 01/07/2020 to 30/06/2021 and

01/07/2021 to 05/05/2022.

(**) For the A Sede Building, the billing periods were from 08/07/2020 to 14/06/2021 and from 01/07/2021 to 13/06/2022.

The increase in gas consumption at A Headquarters is due to the return to normal use of facilities following the pandemic.

• WATER CONSUMPTION.

The water consumed at the facilities comes from the municipal water supply network. It is used in the toilets, in maintenance of the playing fields and for cleaning. The RC Celta Group has consumption data for:

- the A Madroa sports facilities,
- the A Sede Building,
- the Abanca Balaidos Stadium, which includes a fire station, meaning that the Group's activity only implies 20% of the water consumed, which is why management of this resource is assumed by Vigo City Council, and
- the Barreiro Stadium.

Specifically, the water consumption figures are the following:

WATER CONSUMPTION BY LOCATION				
Facility	m³	m³	m³	m³
	consumed	consumed	consumed	consumed
	2018/2019 S	2019/2020 S	2020/2021 S	2021/2022 S
A Madroa (*)	28,149	27,435	18,015	22,864
A Sede Building (**)	1,171	1,557	3,497	1,277
Barreiro Stadium (***)	-	-	-	6,124
Total	29,320	28,992	21,512	30,265

(*) For A Madroa the billing periods were from 11/08/2020 to 14/06/2021 and 15/06/2021 to 09/06/2022.

(**) For the A Sede Building the billing periods were from 22/07/2020 to 30/06/2021 and 01/07/2021 to 20/06/2022.

(***) For Barreiro Stadium the billing periods were from 01/07/2021 to 20/06/2022.

The increase corresponds to the incorporation of Celta C and the return of Celta B to training in A Madroa and the return to the usual use of changing rooms by the lower categories that with the pandemic was restricted.

3.2. AIR POLLUTION.

EMISSIONS FROM THE HEATING AND HOT WATER SYSTEMS.

The emissions generated by the activities directly carried out by the RC Celta Group largely come from the consumption of fuel for heating and domestic hot water at A Madroa, the Abanca Balaídos Stadium and the A Sede Building and by the HVAC systems at Abanca Balaídos Stadium and the Ciudad Deportiva Afouteza.

These emissions are:

- Atmospheric emissions due to natural gas consumption in the heating and hot water systems at the Abanca Balaídos Stadium.
- Atmospheric emissions due to natural gas consumption in the heating and hot water systems at the A Sede Building.
- Atmospheric emissions due to propane gas consumption in the heating and hot water systems at the A Madroa facilities.
- Indirect atmospheric emissions from electricity consumption by the HVAC systems at the Abanca Balaídos Stadium.
- Atmospheric emissions due to propane gas consumption in the heating and hot water systems at the Ciudad Deportiva Afouteza.
- Indirect atmospheric emissions from electricity consumption by the HVAC systems at the Abanca Balaídos Stadium

These pollution points are the subject of specific maintenance actions defined by the legislation in force and the Regional Department for Economy and Industry. For example, all boilers and HVAC systems forming part of the Group's facilities, are subject to Royal Decree 1027/2007, of 20 July, which approves the Regulations on Thermal Installations in Buildings (RITE). Pursuant to the provisions of the RITE, the Group carries out the corresponding monitoring of thermal installations with regular maintenance controls performed by an authorised maintenance firm. The latest certificates issued verify that the facilities are compliant.

On an ongoing basis and in addition to the actions mentioned above, in recent seasons the RC Celta Group has been adopting measures to prevent pollution and reduce emissions from its facilities, such as the switch to LED lighting at the Abanca Balaídos Stadium, the installation of Thermal Solar Energy for the production of domestic hot water for the changing rooms at the training pitch at A Madroa and switching from diesel to gas at the A Madroa sports facilities.

LIGHT EMISSIONS.

We have not identified significant light emissions as a result of our activity, as our sports facilities comply with the legislation applicable to that activity (energy efficiency, energy characteristics of the facilities, etc.). In this regard, we have no record of legal warnings issued due to light emissions.

It is worth highlighting that in relation to light emissions at the Abanca Balaídos sports facilities, the RC Celta Group must comply with the stipulations for LaLiga television broadcasts. These regulations establish a series of requirements in relation to the lighting on match days, such as that "Artificial lighting at the stadium must enable the broadcast of the event to meet a high digital quality standard, generating an appropriate and balanced model".

In the 2019/2020 season, we changed the lighting at the Abanca Balaídos Stadium, replacing symmetrical optical lighting with LED lighting with specific optics for each orientation, meaning that the pitch lighting is directed just at the playing surface without wasting light output. The lighting we had consisted of discharge lamps which were not energy efficient, and at present we have 246 1500 W units with LED spotlights, thanks to which it was part subsidised by the European Union (for projects with annual final energy saving ratios in excess of 0.5 kW/h per euro invested). The value attained by this facility was 3.64 according to table 4 of the ITC-EA-01, giving an energy classification of A for the new installation.

Moreover, the Group has implemented environmental best practice aimed at reducing light pollution during the period in which it is not subject to the requirements of the LaLiga regulations.

Specifically, and with a view to improving energy efficiency and offsetting artificial lighting expenses generated by the LaLiga requirements, the Group makes a major effort to ensure responsible consumption. In this regard, it avoids the use of artificial light by organising the training schedule for both the first team and the youth levels and the matches of the latter during the daytime, when the light levels make it possible to carry out the activity without the need for all the light required to illuminate the field when there is less sunlight.

Likewise, as sustainability measures, the A Sede Building has LED lighting and devices on all floors that detect the level of sunlight and decide whether to turn the lights on or off. There are also devices that detect the presence of people, meaning that the lights are only turned on in communal areas such as corridors and stairways if people are present and for a specific limited period.

3.3. CIRCULAR ECONOMY AND PREVENTION AND WASTE MANAGEMENT.

NON-HAZARDOUS WASTE.

As a result of the activities carried out at the RC Celta Group facilities, at the Abanca Balaídos Stadium, the Barreiro Stadium, the A Madroa Sports Facilities, Ciudad Deportiva Afouteza and the A Sede Building, the main non-hazardous waste is generated: recyclable fractions separated at origin (paper and cardboard and packaging), toner and ink cartridges and organic waste from football pitch maintenance.

As the Abanca Balaídos Stadium, the Barreiro Stadium and the A Madroa Sports Facilities are the most significant and material in terms of the generation of waste, below is a description of the main waste generated:

- **RECYCLABLE FRACTIONS SEPARATED AT ORIGIN.** This is paper, cardboard and packaging, the main part of the waste generated being as a result of the activities of the RC Celta Group at the sports facilities. The RC Celta Group has a Waste Record for each work centre which records the hazardous and non-hazardous products and management of the same.

In 2015, the RC Celta Group launched the waste segregation project (paper, organic waste and packaging) at the A Madroa facilities and in 2019 the project was consolidated at all the facilities used by the Group, that is, introduction of a system of selective collection of packaging, not just at the A Madroa sports facilities but also at the Abanca Balaídos Stadium, at A Sede and in the Ciudad Deportiva Afouteza.

The management and follow-up of the generation and management of this waste is via ECOEMBES. In particular, A Madroa has both small recycling bins, installed in 2015, and the ECOEMBES collection system.

On a global and transversal level, the RC Celta Group project implemented by ECOEMBES pursues the following objectives:

- Collaborate in the implementation and improvement of the selective packaging waste collection system at the RC Celta Group facilities.
- Raise awareness among all agents involved in the facilities.
- Make it possible to normalise the habit of separation at origin, among both employees and users.
- Collaborate with the sustainable management of the resources of the Abanca Balaídos Stadium and the A Madroa sports facilities, helping to achieve the objectives set by the EU.
- Communicate the environmental priorities regarding the Group's facilities and its commitment to "sustainable development".
- Ascertain the traceability of all packaging waste generated and ensure it is treated properly.
- Reduce the amount of material destined for landfill to a minimum.

The collaboration with ECOEMBES for the recycling of paper, cardboard and the recycling and management of lightweight packaging (LER 150103), is established based on a metric called "Waste generation rate" which establishes what waste has been deposited in the yellow packaging in proportion to the total capacity at all the matches played at the Abanca Balaidos Stadium. As a result of the implementation of the project, in the 2019/2020 season, 2 Kg per person was recycled. Because only 4 matches with the public in attendance were played at the Abanca Balaidos Stadium during the 2020/2021 season, and in three of them eating and drinking were prohibited and in just one people were allowed to drink water, but not eat, there are no valid, comparative data. However, in the 2021/2022 season it was 8.9 grammes recycled per person.

It is also worth highlighting the dissemination of recommendations and guidelines on waste minimisation and management for interested parties, not just via the website but also at fan entrances, the LaLiga fan manual and the electronic scoreboards, in order to encourage proper segregation of waste derived from sporting events.

We have an agreement with Vigo Toner CB for the collection and recycling of toner (LER 150105) from all printers.

- **BIODEGRADABLE ORGANIC WASTE.** Waste generated by playing field maintenance at the Barreiro Stadium, A Madroa, the Abanca Balaídos Stadium and Ciudad Deportiva Afouteza, generates biodegradable organic waste.

The RC Celta Group is committed to a circular economy and has an authorised manager responsible for recovering this kind of waste and, specifically, the treatment of this waste involves composting in order to generate fertiliser (which is subsequently used).

The Group has an agreement with Environmental Recycling and Management for the verification of the transfer and subsequent recycling of mixed packaging waste (LER 150106), miscellaneous waste (LER 200101) and biodegradable waste (LER200301).

SPILLAGES.

As with the rest of waste produced, the RC Celta Group has been working for some years now on the reduction and prevention of contamination of the river Lagares (such as run-offs from the stadium). In this regard, the most representative measure was carried out at the start of the 2012/2013 season in which the trench at the Abanca Balaídos Stadium was covered.

The Abanca Balaídos Stadium had a trench around the playing surface in order to channel the water to the river, being used to collect water runoffs from the playing surface and surrounding sections from rainfall, and to collect water from the pitch drainage system. This trench was not covered and ended up receiving all kinds of waste and packaging from the nearby stands.

But apart from this kind of waste, another two kinds of waste discharged from the sports facilities were identified, sewage and irrigation discharges from the football pitches. No incidents were identified in this regard and any such discharges have been in accordance with the legislation in force.

With regard to the A Sede Building, the discharges are sewage and all are made via the municipal sewage systems (and subsequently treated).

As for the Ciudad Deportiva Afouteza, the discharges are of wastewater and water from agriculture and irrigation. These discharges flow from the pitch to ponds and the water is reused for irrigation. The ponds receive water from irrigation and from the 7 wells that supply the facilities. The wastewater comes from these wells and is discharged into the municipal sewage system.

In terms of hazardous waste, the Group is registered as a minor producer of waste for the following LER codes:

HAZARDOUS WASTE		
Centre	LER Code	Waste Type
Abanca Balaidos Stadium (RC Celta)	180103	Waste subject to special collection and elimination requirements in order to prevent infection
	130205	Mineral-based non-chlorinated engine, gear and lubricating oils
	150110	Packaging containing the remains of hazardous substances or contaminated by the same
	150111	Metal packaging, including empty pressurised packaging, that contain a dangerous solid porous matrix (e.g. asbestos)
	150202	Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by dangerous substances
	160107	Oil filters
	160601	Lead batteries
A Madroa Sports Facilities (RC Celta)	130205	Mineral-based non-chlorinated engine, gear and lubricating oils
	150110	Packaging containing the remains of hazardous substances or contaminated by the same

	150111	Metal packaging, including empty pressurised packaging, that contain a dangerous solid porous matrix (e.g. asbestos)
	150202	Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by dangerous substances
	160107	Oil filters
	160601	Lead batteries
	160606	Electrolyte from batteries and accumulators collected selectively
A Sede Sports Clinic (Afouteza e Corazón, S.L.U)	180103	Waste subject to special collection and elimination requirements in order to prevent infection
Ciudad Deportiva Afouteza (RC Celta)	150110	Packaging containing the remains of hazardous substances or contaminated by the same
	160606	Electrolyte from batteries and accumulators collected selectively
	180103	Waste subject to special collection and elimination requirements in order to prevent infection

The Group has an agreement with Rentokil Initial for the proper transport and management of LER 180103 and 180104 waste. For all other hazardous waste, the Group has an agreement with PMA for the proper management of the same.

It is important to highlight that due to the high number of COVID tests carried out, Rentokil Initial was hired to collect and manage the waste from these tests properly at the A Sede (Clínica), A Madroa and Cidade Deportiva Afouteza work centres.

3.4. CLIMATE CHANGE.

The main reason for the Group's Carbon Footprint is the emissions generated by fuel consumption (primary sources) and electricity consumption (secondary source). However, the Group is defining measures that enable it to obtain an actual calculation of the footprint, which will enable it to implement the most effective actions for the reduction of emissions for which the RC Celta Group may, or may not, be directly responsible.

However, and taking into account the electricity, natural gas and propane gas consumption by the facilities, we can obtain an estimate of the Footprint, which can be seen in the table below:

	2019/2020 Season		2020/2021 Season		2021/2022 Season	
	YEAR TOTAL	CO ₂ EQ	YEAR TOTAL	CO ₂ EQ	YEAR TOTAL	CO ₂ EQ
ELECTRICITY	1,802,794 KWh	378.587	1,896,253 KWh	398.213	2,167,602 KWh	455.196
NATURAL GAS	159,770 KWh	29.078	174,541 KWh	31.766	192,331 KWh	35.004
PROPANE GAS	14,183 Kg	55.774	10,381 Kg	40.823	17,704 Kg	52.014

*Sources: Ministry for Ecological Transition, 2019

3.5. SUSTAINABLE USE OF RESOURCES.

At the Ciudad Deportiva Afouteza, the Group has opted for measures to improve efficiency in the use of construction resources based on bioclimatic architecture (it provides thermal comfort taking advantage of environmental sources, ...), with maximum respect for the environment, in balance with the landscape, a self-sufficient building in terms of irrigation water use. Among other things, rainwater collection systems have been installed at the Ciudad Deportiva Afouteza.

Moreover, the tarpaulins used in the Abanca Balaidos Stadium during the A Nosa Reconquista campaign, were repurposed by converting them into bags for sale in the official RC Celta stores.

3.6. PROTECTION OF BIODIVERSITY.

The Ciudad Deportiva Afouteza and nature form a whole in an enriching experience of our wonderful environment. A diversity of atmospheres, ambiences, places for relating and concentrating, open and introverted, interweaved in a landscape that is deserving of where it is located. This takes advantage of the seasonal riches and the biodiversity of what surrounds us, working with native plants and trees.

This also proposes minimum maintenance, leaving the plants and trees in their natural state, thus reducing irrigation and energy expended on maintenance. This landscape makes it possible to ensure the continuity of the native biodiversity by establishing corridors linking it to neighbouring forests and meadows.

During the construction, we recovered or moved the most suitable “oaks”, ensuring the continuity of the landscape. It is worth noting that in December 2021, 50 native trees were planted at the Ciudad Deportiva Afouteza.

As for water management, all the water consumed in the irrigation of fields and rainwater is recycled in bio-depuration ponds, reducing consumption, energy and offering a place to enjoy and learn about the purification system.

4. SOCIAL AND PERSONNEL ISSUES.

4.1. EMPLOYMENT.

For the RC Celta Group, the people who comprise it are the main asset, maintaining a firm commitment to quality employment based on equal opportunities, regardless of sex, age or other circumstances. The Group is committed to and works actively to ensure the alignment of its strategy and objectives, with the development and professionalisation of the persons who comprise its human team, via motivation and ongoing training.

The following sections contain a detailed analysis of the data for the different areas of interest, such as: number of staff, remuneration or distribution of contracts of employment.

NUMBER OF EMPLOYEES BY SEX, AGE AND PROFESSIONAL CLASSIFICATION.

GRI 405-I: Diversity of governance bodies and employees.

The RC Celta Group's staff data show 160 employees, of which 41% (the figure for the previous season was 42%) corresponds to staff devoted to sporting competitions, players and First Team Coaching staff.

The following table shows the distribution by sex and professional classification:

SEASON	TOTAL NUMBER OF EMPLOYEES	EMPLOYEES BY SEX AND PROFESSIONAL CLASSIFICATION					
		Management (*)		Players and Coaching staff		Other areas (**)	
		Men	Women	Men	Women	Men	Women
2021/2022 S	160	7	2	66	0	61	24
		9		66		85	
2020/2021 S	165	7	2	70	0	63	23
		9		70		86	

(*): Comprises General Management and heads of area/department.

(**): Comprises employees in the rest of areas/departments such as the finance, administration and HR, safety and facilities marketing, commercial, technical areas and new businesses (store, clinic).

The distribution by age is set out in the following table:

SEASON	EMPLOYEES BY AGE		
	18-30 years	31-50 years	Over 50
2021/2022 S	54	76	30
2020/2021 S	62	76	27

As can be seen from the data analysed, the RC Celta Group has a young staff with more men than women, which can be explained by the significant percentage of the total made up of personnel involved in competitions.

As for the Board of Directors, it currently comprises 2 women and 5 men. In line with the Articles of Association, Board members do not receive remuneration.

DISTRIBUTION OF CONTRACTS BY SEX, AGE AND PROFESSIONAL CLASSIFICATION.

At the RC Celta Group we promote stable employment in the interest of lasting relationships with the people who make up our human team. In this analysis we have excluded the players and professional coaches due to the special characteristics of their relationships, which are always temporary.

The following tables show the data on personnel involved in management and the rest of areas, with the distribution of their contracts broken down by sex, age and professional classification:

SEASON	CONTRACTS BY SEX						
	Indefinite		Temporary		Part-time		Total
	Men	Women	Men	Women	Men	Women	
2021/2022 S	27	21	33	2	8	3	94
2020/2021 S	25	21	30	1	15	3	95

SEASON	CONTRACTS BY AGE									
	Indefinite			Temporary			Part-time			Total
	18-30	31-50	Over 50	18-30	31-50	Over 50	18-30	31-50	Over 50	
2021/2022 S	3	30	15	9	22	4	5	4	2	94
2020/2021 S	2	31	13	10	17	4	8	8	2	95

SEASON	CONTRACTS BY PROFESSIONAL CLASSIFICATION						Total
	Management (*)			Other areas (**)			
	Indefinite	Temporary	Part-time	Indefinite	Temporary	Part-time	
2021/2022 S	7	2	0	42	33	10	94
2020/2021 S	7	2	0	39	29	18	95

(*): Comprises General Management and heads of area/department.

(**): Comprises employees in the rest of areas/departments such as the finance, administration and HR, safety and facilities marketing, commercial, technical areas and new businesses (store, clinic).

During the 2021/2022 season, there were 4 dismissals, of which 3 corresponded to coaching staff and players and the rest to other areas.

During 2020/2021 season, there were 10 dismissals, of which 6 corresponded to coaching staff and players and the rest to other areas.

REMUNERATION BY SEX, AGE AND PROFESSIONAL CLASSIFICATION.

GRI 405-2: Ratio of basic salary and remuneration of men to women.

The following table shows the amount of average remuneration by age, sex and professional classification:

SEASON	AVERAGE REMUNERATION BY AGE			AVERAGE REMUNERATION BY SEX AND PROFESSIONAL CLASSIFICATION			
	18-30	31-50	>50	Management (*)		Other Areas (**)	
				Men	Women	Men	Women
2021/2022 S	13,463.60	50,308.56	55,356.39	209,747.73	(***)	22,437.74	28,287.70
2020/2021 S	15,534.72	46,676.06	61,367.98	252,294.64	(***)	21,504.98	28,085.95

(*): Comprises General Management and heads of area/department.

(**): Comprises employees in the rest of areas/departments such as the finance, administration and HR, safety and facilities marketing, commercial, technical areas and new businesses (store, clinic).

(***) *No data is supplied on the remuneration of women in the Management classification as it is a segment that contains two people and it would involve disclosing personal information.*

The above table does not contain the segment made up of players and coaching staff due to the special characteristics of their remuneration. In the 2021/2022 season, the wages and salaries of the playing staff of the RC Celta Group totalled 46,443,034.52 euros (in the 2020/2021 season the amount was 50,161,971.74 euros).

EMPLOYEE BENEFITS.

At present, the employees of the RC Celta Group have a series of advantages by virtue of belonging to the Group, regardless of the type of contract, such as the following:

- Stable employment, as the Group is committed to lasting relationships with the people who make up its human team.
- Guaranteeing full equal treatment and opportunities for men and women.
- Two tickets to attend games of the first team, Celta B and Celta C.
- Discounts in RC Celta Group stores.
- Discount at the Fundación Celta Campus, as well as in the rest of the activities it organises.
- Discount at the RC Celta Group Clinic.
- Discount at the Silabario A Sede Restaurant.
- Discount at Café A Sede-El Trigal.
- Discount at other collaborator companies such as Sanitas,
- Salary advances (0% rate),
- Life and accident insurance, in line with the collective bargaining agreement, and
- Training activities 50% subsidised by the Group.

EXTERNALISATION OF RETIREMENT AWARD COMMITMENT.

The company took the decision to externalise the commitments given to employees.

4.2. ORGANISATION OF WORK.

The RC Celta Group is made up of three companies and a Foundation, with each one performing different activities and, as such, with specific conditions in terms of the organisation of their work. At RC Celta Group we seek to favour and facilitate a work-life balance, evening out working times.

All employees are covered by the individual Labour Agreements or the applicable Sector-specific Collective Bargaining Agreements, such as:

- At Real Club Celta de Vigo, S.A.D., the working schedule is 35 hours a week. The distribution depends on the department or area in which the person works, according to Real Club Celta de Vigo, S.A.D.'s own collective agreement and the terms of Royal Decree 1006/1985, of 26 June in relation to the area of sports.
- At Galicia Sport 360, S.L.U. and Fundación Celta de Vigo the working schedule is 39 hours a week, according to the collective agreement for office work for the province of Pontevedra and the terms of Royal Decree 1006/1985, of 26 June in relation to the area of sports with distribution depending on the role performed.
- At Afouteza e Corazón S.L.U., the working schedule is 40 hours a week for hospitalisation and inpatient care in line with the collective agreement for the province of Pontevedra.

At present, the Group does not have a work disconnection policy, although it is one of the measures envisaged in the Real Club Celta de Vigo, S.A.D. Equality Plan.

Real Club Celta de Vigo, S.A.D. and Fundación Celta de Vigo have an intensive, morning only, workday in the summer months, in those roles with which it is compatible, in accordance with the applicable collective bargaining agreements.

4.3. HEALTH AND SAFETY.

Occupational Risk Prevention is a priority for the RC Celta Group which strives to protect staff from the risks derived from their work, avoiding or minimising the causes of professional accidents and illnesses. In fact, the Group is introducing a labour risk prevention management system and plans to certify the same.

In order to guarantee this aspect, the Group adopts a series of measures:

- It hires an outside prevention entity to provide the health monitoring service,

- It arranges training activities on occupational risk prevention (ORP) and in the emergency plan, and
- It assesses the risks associated with each of the positions in the Group's facilities, in order to facilitate comfort in the workplace.

OCCUPATIONAL ACCIDENTS.

GRI 403-2: Hazard identification, risk assessment and incident investigation (Types of accident and accident frequency rates, professional illnesses, absenteeism, days lost and number of deaths from occupational accidents or professional illnesses).

Occupational accidents involving sick leave recorded in the 2021/2022 season involved 25 members of staff of which 14 were personnel related to the sporting activity (all men) (in the 2020/2021 the figure was 24 members of staff, of which 23 were personnel related to the sporting activity (all men)).

Season	Number of occupational accidents	Frequency (*)	Seriousness (**)	Number of days lost (***)
2021/2022 S	25	99	10	97
2020/2021 S	24	92	6	64

(*) Frequency rate = (No. accidents / No. hours worked) x 1,000,000.

(**) Degree of seriousness = (No. of days not worked due to occupational accidents with sick leave / No. of hours work) x 1,000

(***) Number of days lost = No. of days lost / No. of accidents.

There have been no cases of professional illnesses or death.

ABSENTEEISM.

In the 2021/2022 season the total number of hours of absenteeism was 17,290 hours, including the hours corresponding to occupational accidents and common illness (in the 2020/2021 season the total number of hours of absenteeism was 13,591 hours).

4.4. LABOUR RELATIONS.

In terms of the organisation of dialogue, the mechanisms or channels that exist in the Group to address the different issues concerning staff with regard to communication, are dealt with at the works council meetings.

GRI 102-41: Collective bargaining agreements.

In terms of the relationship between organisation and capital in the production process, Real Club Celta de Vigo, S.A.D. has its own collective agreement, negotiated by the Works council and in force until 31 December 2019. It is currently under negotiation.

GRI 403-1: Occupational health and safety management team (Representation of employees on formal employee-employer health and safety committees).

With regard to the prevention of occupational risks, there is a prevention Committee, made up of a chairperson, a secretary, seven members and 3 Occupation Risk Prevention Officers, charged with reporting on the company's actions in this area on a regular basis.

GRI 403-4: Worker participation, consultation and communication on health and safety

The specific issues addressed with the trade unions on health and safety are contained in article 37 of the Real Club Celta de Vigo, S.A.D. Collective Agreement.

4.5. TRAINING.

At the RC Celta Group, training is one of the basic lines and strategies of its personnel management policy and that embodies the Group's commitment to continual improvement of professionalisation and motivation of its workforce.

The Group promotes the ongoing training of its staff as a measure and element of personal and individual progress with a view to striving for excellence at work. Derived from all of this, it provides all workers with training plans for their positions in order to achieve greater effectiveness in the performance of the same. The training plan is designed to determine what training staff receive upon joining the RC Celta Group companies, as well as describing the system for detecting the training needs that will arise in the course of their labour relationship.

Moreover, each of the Group's staff members can propose training to their respective directors were designed to improve their abilities or develop knowledge linked to their position at work.

The RC Celta Group staff have undergone training to meet the following objectives established by Group management:

- Internationalisation,
- Digitalisation,
- Data analysis,
- Vocational training.

The raining received by staff encompasses the following subject-matter:

- Occupational Risk Prevention (ORP) (all employees),
- Compliance (all employees),
- Data Protection Act (LOPD) (all employees),
- Emergency Plan (all employees),
- Continuing professional development courses, and
- Vocational training and preparation for achieving the Group’s objectives, ...

In addition, there is specific training on Integrity and betting (mentioned in section 6 of this report) and on environmental awareness (mentioned in section 3 of this report).

GRI 404-I: Average hours of training per year per employee.

In this area, the number of hours of training per year at the RC Celta Group, with the exception of players, by professional category and sex, as well as the average number received per employee, is set out in the following table:

SEASON	NO. HOURS OF TRAINING BY PROFESSIONAL CLASSIFICATION					
	Management (*)		Other Areas (**)		Total	
	Men	Women	Men	Women	Men	Women
2021/2022 S	383	91	704	426	1,087	517
2020/2021 S	132	307	962	337	1,094	644

SEASON	AVERAGE NO. HOURS OF TRAINING BY PROFESSIONAL CLASSIFICATION					
	Management (*)		Other Areas (**)		Total	
	Men	Women	Men	Women	Men	Women
2021/2022 S	55	46	8	18	12	20
2020/2021 S	19	154	11	16	12	26

(*): General management and area managers.

(**): Administration, safety and facilities, marketing, commercial, stores, clinic, technical area.

As for hours of training received by players, coaching staff and other personnel, as mentioned, Integrity workshops organised by LaLiga were held in coordination with the Department of Safety and Facilities of RC Celta for the First Team and Celta B.

The valuation of the training activities aimed at the objectives established for each area are assessed by the corresponding manager.

Also, in relation to training, personnel in the corporate area of finance, administration and human resources, as well as in the safety and facilities department of Group, in line with ISO 9001:2015, assessed the courses held to be kept on file.

GRI 404-3: Percentage of employees receiving regular performance and career development reviews

Due to the nature of the activity performed, the sporting staff's performance is under permanent scrutiny, linked to individual and team results.

With respect to the rest of the staff, in the case of the corporate area of finance, administration and human resources, as well as the department of security and facilities, there is a performance evaluation methodology defined in the respective quality manuals.

4.6. EQUALITY AND DIVERSITY.

The RC Celta Group is firmly committed to equal opportunities in access to employment, regardless of the individual characteristics of the people applying for a job. Therefore, it assumes the criteria established in the legislation in force on the principle of equality and diversity, the practical application of which translates as the design, implementation and observance of measures that have made an effective contribution to integrating equal treatment and opportunities for men and women into the Group's day-to-day activity.

This commitment is also set out in the Group's Code of Ethics, which contains the main values of the Group based on honesty, justice and integrity, stating that respect, fairness and dignity govern how all the employees that comprise the Group are treated at all times.

In the 2020/2021 season, the Real Club Celta de Vigo, S.A.D. equality plan was approved, for a period of 4 years, going from 29/06/2021 to 28/06/2025. The general aims of the 1st Equality Plan are:

- To guarantee the principle of actual equal treatment and opportunities between men and women, by means of its integration into human resources quality management.
- To promote equal opportunities at all levels of the organisation.
- To promote the effective defence and application of the principle of equality of men and women, guaranteeing the same opportunities for employment and professional development at all levels.
- To ensure the health and wellbeing of the company's employees.
- To raise awareness, inform and train employees in the area of Equal Opportunities, Shared Responsibility in the Home and the prevention of harassment.
- To Prevent Sexual Harassment and Harassment based on Sex.

It includes a series of measures that are divided into the following Areas/Blocks:

- Selection and Promotion.
- Training.
- Salary Policy and Conciliation.
- Communication.
- Occupational Risk Prevention.
- Preventing and Tackling Harassment.

At present, three disabled people are employed by the Group, two men and one woman. Moreover, the Group's staff is multicultural and diverse, with people from 14 nationalities represented (in the 2019/2020 season, there were 19 different nationalities).

WORKPLACE ENVIRONMENT

Among the measures established in the Equality Plan is the conduct of surveys of the workplace environment that analyse the degree of satisfaction of RC Celta Group staff. At the end of the 2021/2022 season, the Group carried out a survey with 19% participation, which included questions divided into different sections, such as:

- Equality,
- Conciliation of work, family and personal life,
- Workplace environment free of violence,
- Harassment and mobbing, and
- Remuneration.

The outcome of the survey was very positive and we were able to draw the conclusion that the Group has to make a greater effort in relation to inclusive and non-sexist language and try to disseminate, even further, the importance of replying to the surveys in order to continue improving and adding value to the Group's work in the fight against discrimination.

PREVENTION OF SEXUAL HARASSMENT.

The Group works actively to prevent and avoid this kind of situation, establishing the necessary monitoring mechanisms.

In this regard, we follow a strict process based on requesting information on offences of a sexual nature from all employees of the Group, especially those who work with children.

The RC Celta Group has introduced a Protocol on the prevention and eradication of harassment, designed to define the guidelines, procedure, tools and mechanisms to manage the different types of investigation in the event of a report of harassment (mobbing, sexual harassment, harassment based on sex and online harassment), as well as the sanctioning regime.

There is a mailbox for reporting harassment, denunciaacoso@rccelta.es, managed by the Harassment Prevention Committee, where all members of the Group can report cases related to harassment. More information on this protocol can be found in section 6 of this report.

4.7. ACCESSIBILITY FOR ALL.

The RC Celta Group works actively to ensure equal opportunities for people with special needs via participation in different activities for those collectives, as well as by adapting its own facilities.

This can be seen from the initiatives developed by the Group and addressed at special needs collectives, such as its participation in LaLiga Genuine. It is an inclusive initiative that LaLiga organises through its Foundation, and which consists of the creation of a league made up of teams of people with learning disabilities, promoting values and effective integration.

As for accessibility to the facilities assigned for use by the Vigo City Council, the Abanca Balaídos Stadium has one gate (gate 18) with a platform and ramp designed to provide access for people with reduced mobility and the person accompanying them.

At its headquarters and at the Ciudad Deportiva Afouteza, the Group has sufficient means necessary to ensure access to all floors via ramps and lifts.

5. RESPECT FOR HUMAN RIGHTS.

At the RC Celta Group, we identify with and defend each and every one of the principles contained in the UN Universal Declaration of Human Rights. The dignity and value of people, as well as male and female equality are the guiding principles of all our day-to-day activities. Moreover, the Group strictly complies with the provisions of the International Labour Organisation on respect for the freedom of association and the right to collective bargaining.

GRI 406-I: Incidents of discrimination and corrective action taken.

The RC Celta Group has a Whistleblowing Channel for reporting irregularities as well as a Crime Prevention Manual, which is provided to anyone joining the Group. Neither during the 2021/2022 season nor in the previous season were claims or complaints were reported in relation to Human Rights violations.

As for the mechanisms and procedures for identifying risks and preventing vulnerabilities in this regard, this report includes a section on Combatting Corruption and Bribery, a risk map and the actions carried out for identification and prevention in relation to Human Rights. In addition, the different Group policies as well as its Internal Regulations are mentioned.

GRI 402-I: Minimum notice periods regarding operational changes.

All those operational changes that may take place in the organisation are notified to staff in due time and form in the manner envisaged in the respective collective agreement.

PERSONAL DATA PROTECTION.

As for the new Data Protection Regulations, the RC Celta Group has several mechanisms in place in order to comply with it. It has a Privacy and Confidentiality Policy which establishes the guidelines to follow in relation to the processing of information coming from its sphere of operations, protecting such information, as well as preventing any unauthorised disclosure to third parties. Moreover, on an annual basis, Data Protection training is provided designed to raise awareness among Group personnel with different guidelines and instructions to be followed in processing any personal data that may occur during day-to-day operations.

Given the importance of the protection of personal data for the Group, it has hired an external expert to advise it on this area.

6. COMBATTING CORRUPTION AND BRIBERY.

6.1. ANTI-CORRUPTION, BRIBERY AND MONEY-LAUNDERING MEASURES.

GRI 205-1: Operations assessed for risks related to corruption.

GRI 205-2: Communication and training about anti-corruption policies and procedures.

GRI 205-3: Confirmed incidents of corruption and action taken.

The RC Celta Group is committed to Social responsibility and business ethics, abiding by the values of honesty, justice, integrity and transparency and maintaining a zero-tolerance policy with regard to corruption of any kind.

This commitment is testament to the Group's interest in identifying potential criminal conduct that may take place in the organisation, in assessing the risks of such conduct occurring and in establishing controls to avoid or minimise the chances of its happening entailing the implementation, in the 2019/2020 season, of the Compliance Management System under the UNE 19601:2017 standard.

Between 6 and 7 June 2022 the Criminal Prevention Model audit was carried out, in line with LaLiga requirements, being an essential requirement for registration of the first team in the first division, which highlighted the robustness of the training and awareness actions in criminal compliance, as well as the collaboration and involvement of the staff interviewed.

The RC Celta Group has Manuals and Policies approved at the highest level and notified to all persons and stakeholders of RC Celta Group, via the website.

This entire rollout of methodologies is triggered by an initial analysis of criminal risks that define the main risks depending on their likelihood and impact. In this regard, the RC Celta Group has opted for an objective, external analysis carried out by an external expert commissioned to prepare a “**Diagnostic report, criminal risk map and plan of action**”. This enabled the Group to update the risks it had already identified in its Compliance System, in force since 2015, including those derived from all the activities carried out by the Group, such as: embezzlement; unlawful disclosure of inside information or new conduct linked to terrorism.

In relation to this diagnostic report, it was updated in May 2021 in relation to criminal risk assessment, in line with new scales.

The Group has established the following prevention and monitoring procedures in order to reduce or mitigate the risk:

CRIMINAL RISK PREVENTION MANUAL.

The Criminal Risk Prevention Manual, and the Compliance Policy derived from it, is the master document of the Criminal Compliance System by which the RC Celta Group expresses its intention to prevent, detect and manage criminal risks at an early stage.

The basic principles of the Criminal Risk Prevention Manual are:

- Awareness and dissemination at all levels of the principles assumed and rules of conduct reflected in the protocols, manuals and internal policies.

- Establishing the appropriate controls, proportionate to the risk involved in operations, as well as measures to oversee the same.
- Segregation of functions, ensuring a more independent vision.
- Supervision and monitoring of Group conduct, as well as the functioning of the Criminal Risk Prevention Model.
- Regular review of the activities that could potentially be affected by a criminal risk.

The Manual itself identifies criminal risks that are intrinsic to the activity carried out by the Group and establishes the management mechanisms for the same, in addition to describing the functions and composition of the Compliance Committee, the Whistleblowing Channel and Protocol and the Sanctioning Procedure.

The body responsible for applying the different controls and requirements established in the Manual, is the Compliance Committee which, in addition, ensures that all those at which the Manual is directed receive training as the guardian of the ethical principles and policies established by the RC Celta Group in order to mitigate the criminal risks identified.

For this purpose, a communication plan is established, both internal and external, in relation to the prevention of criminal risks according to the risk assessment carried out, the objectives established and the needs identified in this area. The communication plan is designed using the different tools and channels available and that are considered most effective at any given time, being implemented and subsequently being the subject of a follow-up.

The main **communication activities** carried out in the 2021/2022 season, along the same lines as those of the previous season, were:

- **Dissemination campaign**, highlighting communications relating to: (i) data protection and compliance training sessions for all Group staff, (ii) delivery of the “Best practice guide for players and coaches 2021/2022” to all Group staff, and (iii) sending the Group’s code of ethics and policies, together with the criminal risk prevention manual, compliance policy and whistleblowing channel.

It is also important to highlight the placing of LaLiga posters on the commitment to integrity in all player transit areas in order to raise awareness of the seriousness of the offence of sports corruption;



- **Dissemination of documentation**, highlighting deliveries to: (i) heads of area of “Best practice – regulations and principles for federations, leagues and Spanish sportspeople”, and (ii) playing staff “Practical Guide for players and coaches, 2021/2022 season”.
- **Training**: obligatory for all Group staff. When someone joins the RC Celta Group, including temporary work agency staff and personnel on work experience, before starting work at the RC Celta Group, he/she is informed of all the Group’s policies and the code of ethics and undertakes to comply with them; after signing, they are given access to the new staff platform containing: the Group’s code of ethics and policies, communication on data protection, notice regarding privacy of biometric data, criminal risk prevention manual and compliance policy. A new development is that compliance and data protection training sessions have been recorded so that they can be watched by new staff or others who were unable to attend.
- **External**: by publication on the website of everything related to compliance and good governance at the RC Celta Group and inclusion of the compliance commitment in the client and supplier file for the RC Celta Group.
- **Events**: The Compliance Committee has attended several training sessions related to Compliance arranged by LaLiga.

The Compliance Committee is responsible for guaranteeing the **training of all RC Celta Group staff on criminal risk prevention**, the main training activities held in the 2021/2022 season being the following:

- **Training for Governing Bodies:** all members of the Board of Directors attended the training session held in the 2021/2022 season (2 members attended in the 2020/2021 season).
- **Playing and coaching staff:** during the 2021/2022 season, we continued along the same lines as the previous season. In addition to attending the integrity workshop where they were given the best practice guides, the players also attended the criminal compliance training which addressed all the important points they must be aware of, just like the rest of the staff. The content of the Integrity Workshop is:
 - Sporting bets,
 - Match fixing,
 - Legal and sporting consequences of such conduct,
 - Use of insider information,
 - Payments to third parties/Payments for winning, and
 - Whistleblowing channel set up by LaLiga.
- **Rest of RC Celta Group staff:** for the purpose of: reminding them and insisting on the need to notify conflict of interest situations, to share new policies on the prevention and eradication of harassment and the specific whistleblowing channel, as well as to remind them of the new GDPR, addressing any doubts that may arise in all areas regarding personal data protection. In the 2021/2022 season there was an increase in participation compared to previous seasons, as 207 people attended, including staff and direct collaborators, while 171 employees attended in the 2020/2021 season and 117 in the 2019/2020 season.

Moreover, the Compliance Committee is responsible for **analysing signs or suspicions of the commission of offences**, or of the violation of any of the principles and values recognised in the Code of Ethics and the Policies of the Group notified via the Whistleblowing Channel.

During the 2021/2022 season, no complaints were received via canaldenuncias@RC Celta.es.

During the 2020/2021 season, no complaints were received via canaldenuncias@RC Celta.es.

Neither the members of the Board of Directors nor the Compliance Committee are aware of signs or suspicions of corruption in the RC Celta Group.

In particular, the Group's Compliance Policy is derived from the Manual, and is based on the following:

- Commitment by the Board of Directors and the Management Committee to abide by and promote the Compliance System.
- Zero tolerance of corruption and the prohibition of criminal acts.
- Implementation of a disciplinary regime in the event of non-compliance.
- Obligation to report conduct in violation of the criminal compliance system.
- Continual update and improvement.

This Compliance Policy, has been promoted by the Board of Directors and was proposed for approval and signing at the Board meeting held on 28 June 2018. On 19 May 2020 the new directors acknowledged it. Thus, this policy was developed in line with the measures adopted in relation to regulatory compliance and the desire to strengthen the commitment of the management body and senior management to promote, encourage and disseminate its full commitment to compliance with the regulations and the legislation.

During the 2021/2022 season, the introduction of the staff platform has been an important development as a portal where all the information on compliance is shared in an easy and integrated manner, thus helping dissemination and awareness across the RC Celta Group, a clear example of how the digitalisation of processes being carried out by the RC Celta Group is visible in all areas.

CODE OF CONDUCT AND PROFESSIONAL ETHICS.

The image of the RC Celta Group is the result of a collective process, constructed with dedication and work over the years. All members of the RC Celta Group are, therefore, responsible for **conserving and improving the image of trust**, credibility and loyalty of its followers. This task is essential for continuing on the road to excellence and exercising a positive influence in the community.

The conduct set out in this Code has been notified and is **mandatory** for all personnel, in the performance of their professional activity at the RC Celta Group and must also be enforced, reporting any non-compliance by other stakeholders, as the case may be. For this reason, the code of conduct and professional ethics is given to all members of staff when they join and every two years after that, as an update.

This conduct will be carried out in consideration, not just of other staff, but collaborators, partners, sponsors, competitors, suppliers and other third parties linked to the RC Celta Group.

The latest version of the Code of Conduct and professional ethics is dated 31 May 2021 and is available on the website.

ANTICORRUPTION POLICY.

The object of the Anticorruption Policy is to determine the measures necessary to prevent, detect and sanction fraudulent acts and the use of the means of the RC Celta Group for financial or other gain, by non-playing staff, players, managers or members of its managing bodies.

All personnel have been informed of this Policy and of the fact that compliance with it is mandatory.

The Policy contains specific instructions and measures designed to avoid corruption. It establishes that all expenses incurred by or on behalf of the RC Celta Group, will be duly documented by invoices or receipts and will always be revised and approved by the head of the corresponding department and, depending on the amount, by General Management and/or the Chairman's Office to verify proper documentation and reasonability.

Invoices will be preferably issued to the RC Celta for all payments, following approval and authorisation of the person with power to do so.

GIFT AND COURTESY POLICY.

This Policy describes the acceptable limits governing the criteria for expenses corresponding to events, entertainment, meals and gifts for third parties outside the RC Celta Group, as well as establishing limits on the gifts and courtesy extended to clients, sponsors and other collaborators.

The application of this Policy starts with the conduct of the staff member, who should reject gifts or any kind of courtesy extended by a third party (supplier, client, financial institution, etc.) that he/she considers could affect the independence or integrity of his professional actions (or appear to do so), or that, at the time or in the future, could represent a conflict of interest, or lead them to assume any obligation or favourable treatment for the third party.

Any payment, gift, offer, invitation or promise made in order to induce the recipient to take advantage of his/her position, in exchange for an act or omission, will never be reasonable and is prohibited under this Policy, whether the staff member or collaborator of the Group is the recipient or the supplier of the payment, gift, offer, invitation or promise.

This Policy has been notified to all personnel and is mandatory.

CONFLICT OF INTEREST PREVENTION POLICY.

A conflict of interest may arise when a non-playing staff member, player, manager or member of a management body adopts measures or has interests that can hinder the performance of his/her duties in the RC Celta Group, in an objective and effective manner, or can harm, obstruct or jeopardise its business objectives.

Conflicts of interest can also arise when non-playing staff members, players, managers or members of the management bodies, their friends or relations, receive undue personal benefits derived from the position held by the former in the RC Celta Group.

Faced with these risks, the RC Celta Group establishes a series of concrete instructions for its staff in those areas where conflicts of interest may arise. The following areas have been identified:

- **Contract negotiations:** no one will participate actively or passively in any agreement with a third party, where that agreement may lead the interests of the counterparty company being favoured over the interests of the RC Celta Group.

In relations with third parties, the Group will act impartially and objectively at all times, without any conditioning factors derived from personal or family financial considerations.

No payments will be made or received in cash, in kind or in the form of a present or gift to suppliers and in general any third party in the Company's sphere that could affect the interests in the negotiation of any kind of agreement or otherwise contravene the Club's policies or Code of Conduct.

- **Services to partners:** in relations with partners, the principles of equal treatment, objectivity and transparency will apply. Likewise non-playing staff, players, managers or members of the boards of directors will not assume responsibilities in the performance of their activity that clash with the objectives of the RC Celta Group.
- Conflict between the interests of **non-playing staff, players, collaborators, managers or members of the management body**, and those of third parties related to the RC Celta Group: in the event that the personal relationship of a person related to the RC Celta Group, with a client, sponsor or other third party, can exert influence on the latter's decision making, the General Manager will be informed of the existence of this relationship, and will determine the measures to be adopted, including the possible non-participation of the employee in that specific activity.

Moreover, neither non-playing staff, players, managers or members of a board of directors of the RC Celta Group will perform work, while working for the club, for a company with conflicting interests or that could interfere with his/her ability to perform its activities or assume its responsibilities.

In this regard, it is worth mentioning that the members of the Board of Directors have signed a letter in compliance with the terms of articles 229 and 231 TRLSC, in relation to the duty to avoid conflict of interest situations.

- **Use of a position in the RC Celta Group for personal benefit:** the property or information of the RC Celta Group, or a person's position in the same, will not be used to obtain gain for oneself, or for friends or relations. Nor will personal business be carried out or business opportunities arising from the position or influence of the staff member in the Club be taken advantage of.
- **Purchases, sales and other transactions:** commercial contracts and agreements will only be handled by staff authorised to do so. Likewise, client services or supplier requests will be made in line with the law and the internal rules of the RC Celta Group, without applying any subjective or personal parameters.

If a possible conflict of interest is detected, the General Manager or the Supervision and Monitoring Body will be informed, with all actions being suspended, with the person affected by the conflict stepping back, until the situation is deemed appropriate, or it is decided to eliminate or discontinue the same.

PRIVACY AND CONFIDENTIALITY POLICY.

The aim of the Privacy and Confidentiality Policy is to establish the requirements under which the information generated in the Group is handled, protecting it and preventing any unauthorised disclosure to third parties, which could jeopardise compliance with the Group's objectives.

The same applies to all non-playing staff, players, collaborators, managers and members of the management body of the Group and covers all activities, processes and relations established by the Group and its staff, on all levels, whether formally drafted in the form of a contract, policy, procedure or in similar form or applied by means of standard practice or custom.

The following will be considered confidential information:

- Data on non-playing staff, players, collaborators, suppliers and other third persons related to the Group, which have not been publicly disclosed in a lawful manner and in the context of the performance of their activity or by the owners of the data.
- Documentation that directly or indirectly affects the development of the business (sponsorship agreements, new signings, medical reports on players, economic information, etc).
- Procedures, policies, processes, techniques and all knowledge that has not been publicly released by the Group.

With a view to ensuring that the information is used with the necessary secrecy and confidentiality, a series of guidelines to be followed by non-playing staff, players, collaborators, managers and members of the management body of the Group has been established, in addition to a series of monitoring measures designed to guarantee confidentiality.

With regard to the dissemination of confidential information, not previously made public by the corresponding persons responsible in the Group, as well as the dissemination of printed or digital material produced by the Group for any purpose, taking photos or filming any part of the Group's facilities, as well as any other action that implies the publication of materials belonging to it, or with its name, will require the authorisation of Group Management.

PROTOCOL FOR THE PREVENTION AND ERADICATION OF HARASSMENT.

The aim of this protocol is to define the guidelines, the procedure, the tools and the mechanisms for handling the different kinds of investigations in the event of a report of harassment (mobbing, sexual harassment, harassment based on sex and online harassment), as well as the sanctioning regime.

A mailbox for reporting harassment is established, managed by the Harassment Prevention Committee, which any member of the Group can use to report harassment. The mailbox is denunciaacoso@rcelta.es.

The Group does not tolerate abuse of authority or any kind of harassment, whether physical, psychological, sexual or moral, as well as any other conduct that could generate a working environment that is intimidating, offensive or hostile for people.

Moreover, the Group is firmly opposed to the use of personal data in a way that constitutes unlawful data processing, that could undermine staff members' right to intimacy and privacy. It is committed to the protection of personal data, which is necessary to safeguard the fundamental right to honour and personal and family privacy, and as such processing of employees' personal data that could represent an increase in the risk of conduct constituting harassment is kept to a minimum.

The following **principles** have been established:

- Zero tolerance of conduct that represents discrimination on grounds of gender, race, age, nationality, religion, sexual orientation, disability, family origin, language, ideology, political or trade union affiliation or any other characteristic that is not objectively related to working conditions, regardless of whether or not it is enshrined in the applicable legislation or jurisdiction,
- Promotion of a corporate culture of respect, where the persons responsible for the different areas ensure that there is a working environment that is free of any kind of harassment.
- Promotion of campaigns of communication and awareness in relation to harassment.
- Implementation of appropriate, preventive and specific training on harassment and for the resolution of disputes between those responsible for people.
- Ensuring that surveys on the atmosphere at work include questions on sexual harassment or harassment based on sex.
- Ensuring that psycho-social risk assessments include questions on sexual harassment or harassment based on sex.
- Ensuring that the reporting and investigation mechanisms are agile and quick, respecting the rights of both parties and ensuring the right to privacy and confidentiality of those involved.
- Adoption of the corresponding disciplinary measures if conduct constitutes mobbing, sexual harassment, harassment based on sex or any other intolerable conduct is detected.
- Adoption of measures to guarantee the labour and social protection rights of victims, depending on the circumstances existing in each case.

6.2. CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ENTITIES.

Donations to charitable organisations can represent a risk of the funds being used for or donated to individual public officials.

In relation to the Group's activities with regard to donations, of any kind, with a view to preventing the commission of corrupt practices or the participation in behaviour related to money laundering and terrorist financing, the corresponding donation certificate is requested. The same procedure is followed when the Group receives donations.

In the 2021/2022 season and the preceding seasons, Real Club Celta de Vigo, S.A.D., made the following donations:

BENEFICIARY 2021/2022 SEASON	PURPOSE	AMOUNT
Fundación Celta de Vigo	Promotion of sport in all spheres	€1,000,000.00

BENEFICIARY 2020/2021 SEASON	PURPOSE	AMOUNT
Fundación Celta de Vigo	Promotion of sport in all spheres	€1,455,400.81
Solidaridade Galega co Pobo Saharaui	Clothes for Saharan Refugees in the Tindouf Camps (Algeria)	€ 23,392.82

In addition, as is explained in section 7.2 of this Report, the RC Celta Group responds to requests for signed products for social work. Below is a list of the entities and causes supported:

PRODUCTOS PARA OBRAS SOCIALES Y PEÑAS	
DESTINATARIO	CAUSA
ORLANDO JEAN MARC	ACCIÓN BENÉFICA
FEDERACIÓN GALEGA DE FÚTBOL	ACCIÓN BENÉFICA
CARLOS CANTARELO	NIÑO ENFERMO
COLEGIO HOGAR SAN JOSÉ	ACCIÓN BENÉFICA
SORTEO CÁRITAS	CÁRITAS SOLICITADO POR MODESTO GONZÁLEZ
RAMÓN BRIANES	COLABORADOR FUNDACIÓN CELTA DE VIGO MÁS ANTIGUO
RIFA ASOCIACIÓN VODEA	RIFA RECAUDACIÓN DE FONDOS PARA LA COMPRA DE UN DESFIBRILADOR PARA LA ASOCIACIÓN VODEA
GASOL FOUNDATION	EVENO CON LA ESCUELA DE DENIS Y CON LA FUNDACIÓN DE GASOL
PAULO DANIEL	AFICIONADO FUTBOL
COLEGIO MIRALBA-JESUITINAS VIGO	EVENO COLEGIO
EL SUEÑO DE VICKY	FUNDACIÓN DE LUCHA CONTRA EL CÁNCER INFANTIL
HOMENAJE ÁNGEL PÉREZ	HOMENAJE RECAUDACIÓN DE FONDOS
HOMENAJE CASA PACO	HOMENAJE CASA PACO
AYUVI	ACCIÓN BENÉFICA

7. INFORMATION ON THE COMPANY.

The professional football industry generates economic activity consisting of:

- Consumption around the stadiums,
- Travel to the stadium and accommodation,
- Sports bets,
- Sale of sports videogames and TV packages,
- Press and advertising, and
- Interaction on social media and digital platforms.

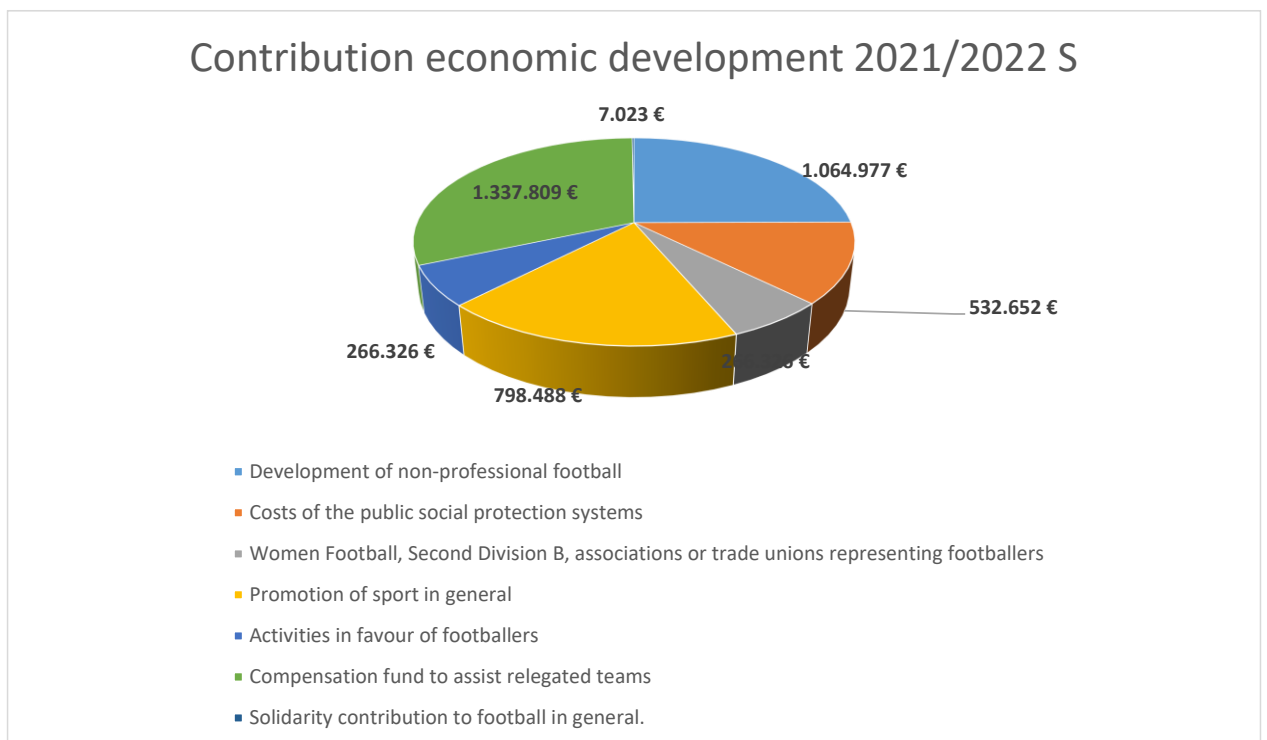
The income obtained from the marketing of audio-visual rights, regulated by Royal Decree Act 5/2015 of 30 April on urgent measures regarding the marketing of audio-visual content use rights, is subject to the following deductions applied by LaLiga:

- 2% corresponding to the Spanish Football Federation, as a **solidarity contribution to the development of non-professional football** (1% the previous season),
- 1% corresponding to the High Council for Sports, used to finance the **costs of the public social protection systems for workers who are elite-level sportspeople and for whom sport is their main activity**.
- 0.5% corresponding to the High Council for Sports, used for Aid for **entities taking part in the Women's First Division Football Championship, aid for entities participating in the Second Division B of the National League Championship, aid for associations or trade unions representing footballers, referees, coaches and fitness coaches**,
- 1.5% corresponding to the High Council for Sports, used for Aid for **the promotion of sport in general, federated, Olympic and Paralympic sport and the dissemination and internationalisation of sport**.
- 0.5% corresponding to the Spanish Footballers' Association, used for **training footballers for insertion into the labour market, maintaining the professional promotion, effective employment and other labour rights of professional footballers, creation of an Emergency Fund to cater for footballers in need and other activities designed to improve the situation of professional footballers at the end of their sporting careers**.
- 2.5% corresponding to the LaLiga Fund, for the **compensation fund to assist relegated teams**.

The Spanish Football Federation deducts the following amounts from the income obtained from the marketing of Primera RFEF broadcast rights:

- 3% going to the Spanish Football Federation, for the **solidarity contribution to football in general**.
- 2.5% going to the Spanish Football Federation, for the compensation fund **to aid relegated clubs**.

The contribution to economic development in the 2021/2022 season totalled 4,273,601.52 euros, with the following breakdown:



The contribution to economic development in the 2020/2021 season totalled 4,255,680 euros, with the following breakdown:

Contribution economic development 2020/2021 S



7.1. COMMITMENT TO EMPLOYMENT AND LOCAL DEVELOPMENT.

GRI 413-1: Operations with local community engagement, impact assessments and development programmes.

As discussed in earlier points, one of the activities of the RC Celta Group, is the promotion of grassroots sports, among other activities. In general, all actions of a social nature carried out by the Group, by means of the contribution of resources for local and social development are channelled through the Fundación Celta de Vigo.

The Fundación Celta de Vigo was born in 17 July 1996 as a major work focusing on serving Galician society by means of the development and promotion of sport in all spheres. Specifically, the activity of the Foundation centres on young people and disadvantaged collectives, providing education on values and sport, committed to society and the environment.

The mission of the Foundation is to “**Bring sport and its values and society together**”, based on a variety of factors:

- Because RC Celta is the leading representative of Sport in Vigo and one of the most important in Galicia.
- Because RC Celta, as the football team of the city and its environs, has a major social following, which is an important asset the Foundation can use.
- Because RC Celta represents the aspirations of lots of children who get involved in sport by playing football and the enthusiasm for sports of many adults.

- Because RC Celta has historically been driving force in sports culture in Galician society and its Foundation must contribute to enhancing that legacy.

This approach to society implies:

- Researching, promoting and disseminating the importance of sport in the personal development of boys and girls and the achievement of their sporting aims, in line with the RC Celta Academy project.
- Encouraging adults to get involved in sport as an instrument for creating and strengthening key values for personal development, with a strong social component which can be used to promote equality, integration, solidarity and development.

To celebrate the 25th anniversary of Fundación Celta de Vigo this season, a series of acts was held designed to highlight the service the Foundation has provided to Galician society through the development and promotion of sport and its values in all spheres, strengthening and enhancing equality, integration and solidary initiatives with young and old and promoting public participation in activities of a social nature by promoting solidarity campaigns such as “Batas solidarias”, “Celta Integra” or “Sangre celeste”.

The following series of events was held:

- Presentation to the media consisting of a historical review of the social and sporting impact it has had in the last quarter of a century.
- To ensure visibility of the anniversary, the academy and summer Campus kit included a special logo. The new logo also began to be included in all event media, whether in virtual or a physical context.
- A tribute with many of the institutions with which the Foundation has collaborated over the years.

Meanwhile, the Foundation continued to carry out its usual activities in the 2021/2022 season, reaching the figure of 2,378 individual beneficiaries, as well as 19 legal entities. Moreover, a total of 1,923 members took part in these actions, including honorary members, protectors and collaborators.

During the 2020/2021 season, the activities performed by the Foundation benefitted 1,006 natural persons and 10 legal persons. Moreover, a total of 1,978 members participated in the actions, including honorary members, patrons and collaborators.

In economic terms in the 2021/2022 season, through its Foundation, the RC Celta Group granted monetary aid worth 817,605.59 euros, of which 737,209.22 euros corresponded to the youth levels and 80,396.37 euros to sports schools. In the 2020/2021 season, it granted monetary aid worth 728,945.84 euros, of which 649,111.30 euros corresponded to the youth levels and 79,834.54 euros to sports schools.

As a result of the situation created by COVID-19 in the course of the 2020/2021 season, the number of locations of the sports schools and campuses was reduced, as well as the number of participants due to the introduction of the measures necessary to maintain safe distances and limit personal interaction. All of this has been gradually recovered in the course of the 2021/2022 season.

The actions with the greatest impact are described below:

YOUTH LEVELS.

The activity in the youth levels consists of managing and coordinating the youth levels of Real Club Celta de Vigo. Taking care of the youth levels requires comprehensive attention to all of their needs in order to ensure a proper development of the activity and the people involved.

From a social and training perspective, the work done on a day-to-day basis in the youth levels represents the Group's greatest effort in this sphere.

The youth levels comprise RC Celta's grassroots football and its job is to educate them in ethical and sporting values and provide players for the RC Celta first team and B team and as a result the work carried out in this activity is very demanding. Moreover, we educate the children in healthy and sustainable habits such as:

- Giving talks on nutrition to all youth levels in the Academy with a view to raising awareness of the importance of a healthy diet to prevent future health problems and improve performance.
- "One goal, one tree" initiative, discussed in block 3.
- Waste collection activities for the different youth level teams such as: Benjamin A and Cadete B collected waste in the vicinity of the Ciudad Deportiva A Madroa, in the "O Vixiador" area; Infantil B in the Monte da Guía and Cadete A and Juvenil B on the Olmos and Arealonga beaches in Chapela, respectively. Moreover, Infantil A spent a day collaborating with Fundación CaixaProInfancia de Vigo, which promotes social and educational development for families with children in a situation of poverty and social exclusion. The main aim of these activities was to raise awareness of conservation of the environment, the importance of recycling and the responsibility of leaving green spaces and/or any other areas free of waste in order to maintain our ecosystems.

This activity is mainly carried out at the A Madroa sports facilities and the number of beneficiaries of the activity totals 194.

As a result of the situation created by COVID-19 in the previous season, we saw the introduction of the measures necessary to maintain safe distances and limit personal interaction, with the different youth level teams returning on a staggered basis and with the creation of bubbles. The normal situation that existed prior to the pandemic has been progressively recovered this season.

The Fundación Celta offers grants to youngsters belonging to the youth levels, showing that we are still committed to training in the academy.

“CELTA DESIGNATION OF ORIGIN”.

This is one of the Foundation’s most important and recognised initiatives, as the Group’s Methodology Department considers it essential for the creation of solid, stable bases. This experience could be exportable to all schools, clubs or federations interested in learning about it whether nationally or internationally.

Following the mandatory stoppage during the 2020/2021 season due to the health situation worldwide, the 2021/2022 season saw the VI Edition of the Celta Denominación de Origen Course. In this case, the format of the course changed and instead of being held in an intensive format over four days like in previous years, it took place over a quarter, with one talk a week. Moreover, not all participants were present in the Salón Regio; thanks to technological advances and above all because it has become normal nowadays, some of the talks were given via videoconference.

Those attending this course are the coaches of the youth levels of the club, while all the coaches of the guest clubs are also invited to attend, with 300 beneficiaries of the same this season.

INTERNATIONAL CAMPUSES.

The aim of the International Campuses is to spread the sports culture and philosophy of the RC Celta Group, sharing its values and offering methodology and knowledge, although in the 2020/2021 season they were not held as the global pandemic prevented the coaches who were to carry out the training from travelling.

The activity of the Fundación Celta de Vigo's international campuses is one of the activities that has seen the greatest growth in recent years, despite the setback of Covid. Last season several countries were added to the list of those that had already existed in previous years, and it is worth noting that the first campus held in Africa took place in Tanzania.

Each campus lasts for an average of a week, between 5 or 6 days, during which training sessions are held aimed at enhancing footballing abilities while also educating in the positive values that sport represents. The coaches leading the activity are the same as those who train the academy players at RC Celta, carrying out specific and professional work with children, while also focusing on training in sporting values.

SUMMER CAMPUSES.

The Fundación Celta Campuses by Cabreiroá are held in the summer months, looking to offer Galician boys and girls an activity for their free time based on football. It combines fun and sport that uses football as the main theme to meet a series of objectives:

- Practice physical activity in the open air enabling us to interact with other kids.
- Improve football skills using the RC Celta training methodology.
- Coming into contact with and/or enhancing the sense of belonging to RC Celta.
- Enhancing basic integrated training that helps us to develop as people (with regard to values, healthy habits, behaviour, ...)

The number of beneficiaries was 1,264 kids this season (in the 2020/2021 season the number of beneficiaries was 528).

INTERNATIONAL FOOTBALL SCHOOLS (CELTA ACADEMY).

The international football schools activity seeks to enjoy the more fun side of sport through play, transmitting the RC Celta methodology outside of our borders and gaining Celta fans around the world. In addition to physical training and methodology, we look to transmit habits that shape athletes with values such as teamwork, social integration, coexistence or civic responsibility. In addition to training kids, we also provide training for coaches and advice for clubs with problems of internal organisation.

In the 2021/2022 season, these activities were carried out via a series of collaboration agreements in the following locations: Mexico (2), Romania, USA, Colombia, Peru, Portugal and Libya. In the 2021/2022 season the number of bases was expanded, with new football schools in Mexico City (Mexico), Tripoli (Libya) and Braga (Portugal).

FOOTBALL SCHOOLS.

The football schools activity takes place as an “extracurricular activity” and is designed to enable children to enjoy the fun side of sports through games. Apart from physical and methodological training, the aim is to teach habits that educate the sportsperson about values such as teamwork, social integration, coexistence or civic values. In addition to training for children, training is also offered for coaches, as well as advice for clubs with problems of internal organisation.

These activities, in the 2021/2022 season, had 995 beneficiaries and were held at the following venues: A Madroa, Coia and Colegio Marcote (Vigo) Colegio O Castro Internacional (Mos), Colegio Los Sauces (Pontevedra), Club Cidade de Ribeira (A Coruña), Cambados (Pontevedra), Moaña (Pontevedra), Praiña-Teo (Pontevedra), Xinzo de Limia (Ourense). (In the 2020/2021 season these activities had 1,090 beneficiaries).

TRAINING CLINICS AND EVENTS.

This activity is similar to the Campuses, but is held during the Christmas and Easter holidays. The aim of the activity is to develop and improve specific football skills (technique, tactics, conditional and collective) and to enhance individual and collective ability, promote team work and the social and sporting development of boys and girls. The activity takes place in the course of a morning in which the participants learn about football and train in a fun and entertaining manner.

The activity is held in A Madroa and other venues around the region and in the 2021/2022 season had 387 beneficiaries. In the 2020/2021 season, there were 298 beneficiaries.

7.2. DIALOGUE WITH LOCAL COMMUNITIES.

The RC Celta Group, conscious of its role in the community, interacts with it in numerous ways, placing different communication mechanisms, direct and indirect, at the disposal of its stakeholders, mentioned in point 2 of this report.

With a view to promoting responsibility, integrity, respect for others, sporting values and the will to succeed, a series of activities is organised, designed to bring the RC Celta Group closer to its local population. In the 2021/2022 season, the activities of the 2020/2021 season were maintained and others were recovered, having been suspended due to the restrictions imposed by the health authorities regarding the holding of activities due to COVID-19.

CELESTE EUROREGION

This is an initiative that seeks to promote the integration, inclusion and *celtismo* in Galicia and Northern Portugal. Town Councils and their football teams are invited to attend games in the Abanca Balaídos Stadium and are shown the facilities, meaning that 330 people (from 8 towns) visited the Abanca Balaídos Stadium during the 2021/2022 season, helping us to learn about the concerns and needs of these sporting entities and promote a sense of community.

This initiative was not possible in the 2020/2021 season due to COVID-19

RESPONSE TO REQUESTS FOR SIGNED PRODUCTS FROM SOCIAL ENTITIES AND FAN ORGANISATIONS.

RC Celta regularly donates official products to different NGOs, Associations, disadvantaged Collectives, etc., with a view to furthering the social aims of each of these organisations, contributing on occasion to the search for economic resources and on others, to build loyalty to the Club in society. RC Celta collaborated with 25 organisations on different campaigns and acts in the 2021/2022 season (in the 2020/2021 season we collaborated with 14 organisations and in the 2019/2020 season with 22 organisations).

SOLIDARITY ACTIVITIES

During the 2021/2022 season, the kids in the Academy took part in various solidarity activities:

- The Benjamín B squad played a solidary match against the women's team Lóstrego CF in order to raise funds for the "Educo" NGO, accumulating a total of 603 euros. The objectives of this activity were:
 - For the children to understand the purpose of the activity and the reality of the forced emigration resulting from the war in Ukraine.

- To promote equality in the sport of football
- Socialisation in a fun solidarity day.
- The solidarity activity of the kids in Alevín B consisted of taking food, clothes and toys to families in Vigo fleeing the war in their countries and took place at the church of Santa Marta in Vigo. The main aim was to raise awareness about the situation of these families by listening to their personal experiences directly.
- Finally, Juvenil A took part in an activity with Bicos de Papel (an association that helps children with cancer at the Hospital Álvaro Cunqueiro), designed to enhance the visibility of the work carried out by the association and organise a sporting activity in which the children from Bicos de Papel could take part in games and fun tests with the players with the aim of having fun and generating an emotional bond between the two parties.

LALIGA CHARITY AUCTION

In the LaLiga Santander and LaLiga SmartBank gameweeks between 15 October and 3 November 2021 (20 days) LaLiga held an online charity auction of the shirts that all clubs would be wearing on the following gameweek, with the collaboration of UD Las Palmas and CD Tenerife, designed to raise funds for those affected by the volcanic eruption on La Palma. 42 clubs in the two divisions took part and the profits obtained were given to El Cabildo de La Palma to meet the needs of the people affected in the medium and long term.

The RC Celta Group collaborated with a donation of 14 shirts signed by the Club's players from its Foundation.

SOLIDARITY COLLECTION POINT

The Group joined the Abanca and Afundación movement to send all kinds of aid, in the form of basic necessities, to the victims of the war in Ukraine in recent months.

Abanca Balaídos was the collection point for non-perishable foodstuffs, hygiene products and basic necessities that were sent directly as aid for the humanitarian crisis affecting the population of the country.

7.3. COLLABORATIONS, ASSOCIATION AND SPONSORSHIP.

The RC Celta Group's commitment to its stakeholders takes the form of different collaboration, association and sponsorship activities that it plans and carries out in the course of the season, in order to promote social cohesion and the inclusion of vulnerable groups such as the following:

FUNDACIÓN CELTA INTEGRÁ.

The Fundación Celta Integra football school is an activity aimed at young people and adults with learning disabilities. The participants get top-level football coaching, always in a fun way, stressing the importance of values, so that it is another tool to further their development, adaptation and integration, promoting the healthy routines and lifestyles that characterise taking part in sport.

Promoting the variability and diversity in the teaching-learning process, Celta Integra carries out other kinds of activities and tasks designed to help integrated training and inclusion of all players. The discovery of other collective and individual sports, participation as volunteers in acts and events organised by Fundación Celta (tournaments, races, summer campuses, etc.), attending the matches that Celta B play at the Barreiro Stadium as ball boys/girls, excursions, chats and training workshops, are just some of the numerous activities arranged for the boys and girls.

The Group benefitted from the support and advice of associations and experts in these activities, who found the initiative to be very positive.

Tournaments in which Celta Integra regularly participates:

- Liga Genuine Santander.
LaLiga, through its Foundation, has organised LaLiga Genuine Santander, a pioneering initiative in global terms, which aims to normalise the participation of people with learning difficulties in football, promoting the commitment of professional football to this socially responsible project and ensuring that all LaLiga clubs have their own Genuine team, which contributes major social value. It currently comprises 42 teams and the winners include Celta Integra, champions in the 2018/2019 season.
- The Galician Adapted Sport Federation.
Celta Integra currently participates in three competitions organised by the Galician Adapted Sport Federation, the Galician 8-a-side Football League, the Galician Futsal League and the Galician Basketball League.

- In turn, the number of tournaments aimed at teams comprised of players with learning disabilities is increasing, and Celta Integra is a regular participant and contributor to the organisation of the same. Other activities and formats that make it possible to maintain players active and in movement, such as shared training sessions and retreats with other teams, associations and schools, or the participation of Celta Integra players in training sessions with RC Celta youth levels.

In the 2021/2022 season virtually all of the activities carried out the previous season were maintained

- The progression in terms of the number of players comprising the Celta Integra squad has been exponential. From an initial 16 players and 2 coaches, at present, in the 2021/2022 season, we have a total of 28 players and 4 coaches (with a licence for either the Galician Adapted Sports Federation or the LaLiga Genuine Santander). Moreover, it is a mixed team with one female player.
- Following a thorough assessment of the sporting spaces devoted to persons with learning disabilities and the major interest in participating in Celta Integra, Fundación Celta created the Escuela Fundación Celta Genuine, based at the A Madroa sports facilities. This sports school is for boys and girls of between 8 and 16 years of age with learning disabilities.
- In the 2021/2022 season, the Escuela Fundación Celta Genuine had a total of 22 boys and girls who were given a chance to form part of the Celta family, facilitating their inclusion and integration using football as the main tool, increasing the number of sporting spaces in the city and becoming the “Academy” for Celta Integra.

Due to the situation caused by COVID-19, the activities carried out in the 2020/2021 season were:

- Gradual return to training with the usual days, times and venues,
- Virtual training using online tools (Zoom),
- Resumption of external activities with the participation in and organisation of tournaments with the Galician Adapted Sports Federation,
- Fifth anniversary celebration of Celta Integra and the “odd socks” Initiative
- Virtual LaLiga Genuine Santander competition,
- Creation of the Celta Integra Fan Organisation Fran Díaz,
- One Celta Integra player joined Telepizza, the Group continues to work on the integration of Celta Integra players. Working with the LaLiga Foundation, one Celta Integra player began working in one of the Telepizza restaurants in Vigo.
- Collaboration agreement with R; this involved doing a section of the Camino de Santiago (from Monte do Gozo to Santiago, together with Deportivo de la Coruña,

- Ball boys/girls for first team and reserve games when playing at home, and
- Talks using online tools. Among others, we participated in the “Football: a Platform for Inclusion” training programme, which spoke about the experience of the Group with Celta Integra in a LaLiga training programme.

AFAVI AGREEMENT.

The fundamental aim of the agreement with AFAVI (Vigo Amateur Football Association) is to strengthen amateur football in Vigo, among both adolescents and children, by means of the exchange of experience and consensus regarding the needs and available resources, as well as training the different representatives of the clubs that belong to AFAVI.

CELESTE SOLIDARIO.

This was a campaign for collecting toys and non-perishable food for helping the neediest families in Vigo through various local associations. All the material collected is donated to the Vigo Food Bank and “La mano que ayuda”.

In the 2021/2022 season around 300 kg of food and around 195 toys were collected. In the 2020/2021 season, the campaign collected around 322 Kg of food and approximately 200 toys. In the 2019/2020 season, the Federation of Celta Fan Organisations joined, helping to collect around 190 kg of food and approximately 155 toys.

ZERO CHILD POVERTY COUNTRY ALLIANCE

In October 2021, the Celta Foundation signed an agreement joining the Zero Child Poverty Country Alliance created by the High Commissioner against child poverty. The aims of the Alliance are:

- Align efforts and facilitate coordination of all actors involved in order to face these challenges and measure the results.
- Promote innovation in the fight against child poverty.
- Mobilise new resources for the fight against child poverty and consolidate the commitment of the members of the Alliance in the fight against child poverty.
- Provide visibility for the fight against child poverty.

In order to contribute to achieving these aims, the Celta Foundation undertakes to:

- Place at the disposal of the Alliance the social resources, programmes or initiatives (observatories, etc.) promoted in order to search for new allies and generate synergies.
- Support strategic social investments within the framework of the Alliance.
- Promote the initiatives generated within the framework of the Alliance with technical knowledge and own resources in the areas of action.
- Support and promote awareness, dissemination and communication actions.
- Work individually or in coordination with other actors on one or more of the challenges contained in the following tables:

GOAL 1: GUARANTEE INCLUSIVE, QUALITY EDUCATION

Challenge 1: Promote educational achievement

Challenge 2: Enhance talent

Challenge 3: Bridge the digital gap

GOAL 2: GENERATE HEALTHY, POSITIVE AND SAFE ENVIRONMENTS

Challenge 1: Guarantee healthy and balanced nutrition

Challenge 2: Promote a safe and protective environment

Challenge 3: Promote fair participation

8. SUPPLIERS AND SUBCONTRACTORS.

8.1. SUBCONTRACTING AND SUPPLIERS.

GRI 102-9: Supply chain.

In its own activity, the RC Celta Group develops and addresses various issues related to sustainability, dealt with in other points of this report, but it also applies measures that affect its stakeholders, specifically its main suppliers.

The RC Celta Group has a Process for the management of those critical purchases and subcontracting that can affect the activities of certain operating areas, as well as for the assessment and monitoring of the suppliers who provide such products and/or services.

The following table contains a descriptive summary of the Group's supply chain, broken down by the area in question and the type of product/service supplied:

2021/2022 SEASON (*)	No. SUPPLIERS	ZONE		DISTRIBUTION ACTIVITY/FAMILY					
		Local (*)	Non Local	Clinic	Services	Purchase clothes /Store	Real estate	Sport entity	Agents
RC CELTA DE VIGO, S.A.D.	577	38.99%	61.01%	0.00%	82.32%	1.91%	4.16%	6.93%	4.68%
AFOUTEZA E CORAZÓN, S.L.U.	50	74.00%	26.00%	46.00%	54.00%	0.00%	0.00%	0.00%	0.00%
FUNDACIÓN CELTA DE VIGO	205	41.95%	58.05%	0.00%	99.51%	0.00%	0.49%	0.00%	0.00%
GALICIA SPORT 360, S.L.U.	9	77.78%	22.22%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%

2020/2021 SEASON (*)	No. SUPPLIERS	ZONE		DISTRIBUTION ACTIVITY/FAMILY					
		Local (*)	Non Local	Clinic	Services	Purchase clothes /Store	Real estate	Sport entity	Agents
RC CELTA DE VIGO, S.A.D.	493	43.41%	56.59%	0.00%	74.25%	2.23%	8.11%	9.13%	6.28%
AFOUTEZA E CORAZÓN, S.L.U.	64	84.38%	15.62%	40.63%	43.75%	14.06%	1.56%	0.00%	0.00%
FUNDACIÓN CELTA DE VIGO	103	49.51%	50.49%	0.00%	98.06%	0.00%	1.94%	0.00%	0.00%

(*) Local: Province of Pontevedra.

The Group has a “Supplier data file”, which includes monitoring data, together with the compliance commitment and the environmental commitment, which can be relevant depending on the product and/or service supplied, in order to ascertain whether the supply chain has measures for minimising the impact of its activities on the operation of the same. For example, the following may be requested:

- Documentation of an environmental nature (environmental certificates and waste management records), from those suppliers whose services have an impact in this sphere (e.g., garden maintenance or waste management –medical and bio-medical, hazardous-, etc.).
- Documentation on health and safety for all those suppliers and subcontractors who enter the RC Celta Group’s facilities, which is essential in order to carry out any kind of work on our facilities.
- Assumption of the Code of Conduct and Professional Ethics, for those suppliers who usually perform their activities at RC Celta Group facilities, and due to that circumstance, are required to assume the Group’s principles and values, such as the suppliers responsible for controlling access and security of the facilities, HR outsourcing and management services, etc.
- Assumption of agreements on personal data protection by those Suppliers who access and/or process personal data of the RC Celta Group, something that is stipulated in the contracts signed by the parties.
- Specific documentation required to comply with specific legal requirements, such as the request of the Sexual Offences Certificate in order to work with children in many of the activities carried out or organised by the RC Celta Group; or the contribution of the documentation required by Act 10/2010, on the prevention of money laundering and terrorist financing, for those suppliers who may be affected by this issue (e.g., tax advice).

Given the Group’s activity, environmental and occupational risk certificates are of particular importance in the safety and facilities department, and a breakdown of the suppliers assessed who provide some kind of certificate in relation to their activities is provided in the following table:

		% Certified Suppliers (*)									
		Suppliers		% ISO 14001 (Environment)		% ISO 45001 (ORP)		% ISO 50001 (Energy Manag.)		% ISO 9001 (Quality)	
Season	LOCAL	YES	NO	YES	NO	YES	NO	YES	NO	YES	NO
2021/2022	147	15.64%	84.35%	1.35%	98.64%	0.67%	99.32%	17.68%	82.32%		
2020/2021	133	17.29%	82.70%	3.75%	96.24%	0.75%	99.24%	19.54%	80.45%		

(*) We have only taken into account the main LOCAL suppliers assessed by the Department of Safety and Facilities.

After being assessed initially, with any documentation required due to their activities being received, the suppliers are the subject of ongoing monitoring, according to different parameters (certificates, service/product quality, meeting deadlines, availability, etc) taking into consideration those incidents that affect the Group, of which all initially approved suppliers are informed.

In this way, those suppliers with a % of incidents in relation to orders that is below 5%, will maintain their initial classification and those with a higher % of incidents/order, will be monitored by the Group, with a view to the potential revocation of their approved supplier status.

During the 2021/2022 season, it was decided to cease using a supplier's services as the service to be provided had to be expanded and it was decided to use internal personnel. All others were re-assessed positively and have been maintained as approved suppliers of the Group. A positive valuation point is included in the assessment of a supplier where it is local. Although the number of local suppliers has increased this season, there is still much to do in terms of awareness so that, apart from committing to the current environmental and quality policies, they decide to devote resources to introduce management systems.

Moreover, during the 2021/2022 season monitoring of fulfilment by suppliers of the quality, environmental, workplace health and safety and/or criminal compliance requirements and commitments established by the Group was stepped up.

8.2. COMMITMENT TO LOCAL DEVELOPMENT

In relation to the contribution to local development (beyond ascertaining the percentage of local business the Group does), the Group contributes to social, economic and sports development, not just in the city of Vigo, and the province of Pontevedra, but throughout the autonomous region of Galicia, as more than 80% of what the Group purchases comes from the province of Pontevedra, with the exception of RC Celta, which, given the specific nature of its activity and the external dimension and repercussion of the same, requires suppliers with a wider scope for action, which are hard to obtain at a local level and of Afouteza e Corazón, S.L.U., which, given the specificity of its activity also requires suppliers with a national scope of action.

Professional football in Spain has a positive effect on national pride, the Spain brand and on local traditions.

GRI 204-I: Procurement practices. Proportion of spending on local suppliers

The proportion of expenditure on local suppliers is provided in the following table:

	% of local purchases 2021/2022 S			% of local purchases 2020/2021 S		
	Local (Pontevedra)	Rest of State	Outside State	Local (Pontevedra)	Rest of State	Outside State
REAL CLUB CELTA DE VIGO, S.A.D.	14.70%	52.59%	32.72%	45.80%	39.29%	14.91%
AFOUTEZA E CORAZÓN, S.L.U.	4.81%	95.19%	0.00%	99.14%	0.86%	0.00%
FUNDACIÓN CELTA DE VIGO	83.32%	16.68%	0.00%	87.85%	12.15%	0.00%
GALICIA SPORT 360, S.L.U.	87.45%	12.55%	0.00%	-	-	-

9. INFORMATION CLIENTS/CONSUMERS.

9.1. HEALTH AND SAFETY OF CONSUMERS.

GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services.

GRI 418-I Substantiated complaints concerning breaches of customer privacy and losses of customer data.

Another of the aspects that affect the RC Celta Group stakeholders, is that related to the health and safety of the users (customers) of the services provided by the Group. That is, both the people who go to the stadiums and those who participate in the activities of Fundación Celta de Vigo and the business of Afouteza e Corazón, S.L.U. With regard to these users, a series of risks that affect their health and safety have been identified:

PERSONAL DATA PROTECTION.

The protection of the personal data of all stakeholders that interact with the RC Celta Group (season ticket holders, fans, customers/users of the Entity's facilities and services, etc.) is governed by the General Data Protection Regulation (Regulation EU 2016/679) and the Spanish Personal Data Protection Act (*Ley Orgánica 3/2018, de Protección de Datos Personales y garantía de los derechos digitales*); we are in the process of adapting to the requirements established by both pieces of legislation.

In this regard, we have set up and announced a data protection channel (lopd@rcelta.es) for the entire Group to which any kind of incident related to data protection can be sent.

Likewise, and on the website of the RC Celta Group (www.RC Celta.es), in addition to this channel, the "Privacy Policy" is published explaining the personal data processing carried out by the Group, according to the principles of information and transparency it has assumed.

The Group has proactively adopted a series of elements for managing any negative incident or externality that could breach or otherwise affect our data protection system, preparing a specific protocol on how to act in the event of a security breach, in line with the requirements of Art. 33 of the GDPR, which implements the mechanisms necessary to ensure identification, security breaches and notification to the Supervisory Authority (the Spanish Data Protection Agency or AEPD), as well as obtaining ongoing external legal advice on data protection, to complement the Group's internal resources.

All information requests or queries received from users via lopd@rcelta.es during the 2021/2022 and 2020/2021 seasons were responded to and handled properly, as none of them were relevant or implied a security violation or breach that affected personal data and that had to be notified to the Supervisory Authority (AEPD).

PREVENTION OF CRIMINAL OFFENCES.

As is mentioned in point 6.1 of this report, the Group has introduced monitoring systems in order to prevent the commission of the offences categorised in the Criminal Code, among which it is worth highlighting the existence of a whistleblowing channel (canaldenuncias@rccelta.es) and a protocol for processing any matters raised. Through this channel, members, fans, employees and third parties can inform of those indications or suspicions of the commission of an offence or of the violation of any of the principles and values recognised in the Code of Ethics and the Group's policies. This information, together with the code of ethics and internal policies is provided to anyone joining the Group and is included in the annual Criminal Compliance training carried out by the RC Celta Group and is available on the corporate website.

During the 2021/2022 and 2020/2021 seasons, no communications or reports were received via this Channel.

On this point, it is worth indicating that in the 2019/2020 season the Compliance Management System was implemented and audited under the UNE 19601:2017 standard. At 30 June 2022 the corresponding review of the management system was carried out following an external audit and no non-conformities were detected.

PROTOCOL FOR THE PREVENTION AND ERADICATION OF HARASSMENT.

As mentioned in point 6.1 of this report, the Group has a harassment mailbox, managed by the Harassment Prevention Committee, through which all the members of the Group can report cases of harassment. The existence of the same is explained in the annual Criminal Compliance training.

The mailbox is denunciaacoso@rccelta.es and no reports were received in the course of the 2020/2021 season.

In the 2021/2022 season a possible case of harassment was received via the mailbox and after following the approved procedure, it was decided to conclude the same and send final conclusions to the Management of the Company.

GENERAL INCIDENTS.

Since November 2017 the RC Celta Group has placed the "Escoitamos" channel (<https://escoitamos.rcelta.es/>.) at the disposal of season ticket holders, fans and the general public.

It is a web platform which channels all queries, suggestions, claims and complaints of the companies in the RC Celta Group. In this regard, the Group undertakes to respond to all requests within a maximum term of 3 business days. This period was increased to 5 days, on an exceptional basis, during the season ticket campaign, due to the high number of enquires received. Since its launch, people have used “Escoitamos” 22,307 times.

During the 2021/2022 season the figure for “Escoitamos” was 6,886, the topics involved being:

"ESCOITAMOS" TOPICS	Times used 2020/2021S	% Escoitamos 2021/2022S	Times used 2020/2021S
Season tickets	2,867	41.6%	3,638
Other tickets	1,528	22.2%	168
Facilities	111	1.6%	36
RC Celta stores	448	6.5%	459
A Sede Sports Clinic	9	0.1%	12
Environmental suggestions	6	0.1%	4
Other enquiries	1,917	27.9%	1,344
Total times used	6,886		5,661

At present we have not implemented a system that managed responses to the enquiries submitted in centralised form. Interaction with the fan/season ticket holder is via email, meaning that there is no system for charting the responses. However, we can verify the number of emails sent from the email account that manages the responses exclusively (escoitamos@rccelta.es). During the season, a total of 8,337 emails were sent, showing the degree of compliance with the commitment to respond within three business days.

The high number of “Escoitamos” messages received in the course of the season is due to:

- The degree of effectiveness of the service, being increasingly well-known among Celta fans, which encourages its use to the detriment of other channels that do not guarantee a response, such as the telephone, email or visiting the facilities,
- Digitalisation of the process for handling season tickets, opting to market them via the online store, generating a significant number of enquiries regarding the renewal procedure.

- Following the end of the restrictions derived from the pandemic, fans were once again offered the possibility to buy tickets to enter the stadium. As a result, there has been a substantial increase in doubts and queries on the purchase of tickets for different matches. Moreover, this season historical season ticket holders have been reminded of the option to acquire a certain number of tickets for each match.

VIOLENCE IN SPORT

Among the values of RC Celta is that of guaranteeing the safety of all users or visitors to our facilities, and overseeing compliance with the legislation designed to eradicate violence in sport. This includes Act 19/2007, of 11 July, on violence, racism, xenophobia and intolerance in sport and Royal Decree 203/2010, of 26 February, which approved the Regulations on the prevention of violence, racism, xenophobia and intolerance in sport.

Specifically, article 6 of Royal Decree 203/2010, of 26 February, regulates the internal regulations of sports venues. The Internal Regulations of Real Club Celta de Vigo S.A.D., in force since 1 August 2010, establishes a series of measures designed to establish:

- a) The obligations to be fulfilled by anyone accessing or intending to access the sports facilities during the holding of sports events or acts directly organised or managed by Real Club Celta de Vigo S.A.D., in order to guarantee public safety and order at the facilities of the Club. These obligations will apply to anyone accessing or intending to access the facilities.
- b) The internal disciplinary regime and procedure applicable to members or season ticket holders of Real Club Celta de Vigo S.A.D., regarding the infringements listed in these Regulations.
- c) The regulation of the different measures designed to promote and support the activities carried out by persons or groups of followers of Real Club Celta de Vigo S.A.D. as well as the rules and conditions for access to the same and their elimination or cancellation.

During the 2021/2022 season, of the 19 first-team games held at Abanca Balaídos, noteworthy incidents only arose in three of the same, being resolved without further ado, where the police filed a total of 2 reports pursuant to Organic Law 4/105 and 13 related to incidents at sports events, one of which led to expulsion from the stadium. (In the 2020/2021 season only 8 Celta B games and 1 first-team game were held with the presence of fans due to COVID -19, with no incidents being recorded)

SAFETY AT THE FACILITIES.

With a view to guaranteeing the safety of all users or visitors to our facilities, the RC Celta Group has internal protocols on how to act in the face of any acts or conduct that could affect safety at the facilities, potentially causing a risk for all persons present.

In the 2019/2020 season, the RC Celta Group received the AENOR certificate on protocols for action regarding COVID-19, a recognition that highlights the measures and protocols adopted by the Group, collaborating in the process of the return to normality, with day-to-day monitoring of the healthcare situation and enhancing the business continuity processes. RC Celta is the first club in Spain to obtain this certificate.

In this way, AENOR supports best practice in the management of the risks derived from COVID-19 in all the facilities and companies belonging to the RC Celta Group (Real Club Celta de Vigo, S.A.D., Afouteza e Corazón, S.L.U. and Fundación Celta de Vigo).

A renewal audit was carried out in June 2022 without finding any non-conformities and making just 2 observations to be taken into account for the next review in December 2022.

All the facilities and services of the RC Celta Group have the certainty that they are applying appropriate protocols and, moreover, show their commitment to stopping the spread of COVID-19. Specifically, the A Sede Building, that houses the Silabario Restaurant, A Sede-Trigal Café, RC Celta Clinic, official RC Celta store, A Canteira residence and offices of the Group becomes a space that complies with the COVID certificates and has placed special emphasis on the sanitation of all its areas, cleaning all common areas. Moreover, we have also increased the number of gel dispensers and established measures to ensure people maintain a safe distance and restrict movement between the different floors of the building promoting the use of technology and avoiding contact with and access by suppliers. All work centres have disinfectant mats, awareness posters and prevention information. The RC Celta Group provides all employees with masks and the material necessary to do their work with maximum protection.

The RC Celta Group carried out lateral flow tests on all its employees in the 2020/2021 season. During the 2021/2022 season first-team players were tested daily. The other teams had periodic tests and the rest of staff underwent voluntary testing when several cases arose.

On 5, 6 and 8 July 2022 the audit on safety management and the management, conservation and maintenance of sports facilities and the offices was carried out by AENOR. It indicates that the RC Celta Group complies with the requirements of the Standard and the other audit criteria in general terms (legal and regulatory requirements, client requirements, requirements of the internal management system itself). Moreover, recommendations are provided, such as differentiating between the environmental aspects that arise under normal conditions and those arising under abnormal conditions, so that the RC Celta Group can achieve the optimum degree of efficiency by continuous improvement.

Meanwhile, the RC Celta Group is committed to transparency, which can be seen by the 100% score obtained in the last edition of INFUT (Football Club Transparency Index) (from 2019). INFUT assesses 48 Indicators, belonging to five areas of transparency. The area corresponding to “Relations with members, fans and the general public”, in relation to the safety of the facilities, finds that the RC Celta Group complies with the following points:

23

The Club’s specific rules and recommendations for fans regarding behaviour and combatting violence are published in its facilities and venues, as well as in the events in which the Club takes part at other venues.

24

Information is provided on prohibited symbols and materials (flares, weapons, laser pointers, etc.) inside the Club’s sports facilities.

25

The Club’s Internal Regulations and/or at least the measures adopted or envisaged in relation to potentially violent or radical groups that attend the sports facilities are published.

30

Information on police and private security presence at sporting events.

Moreover, in order to guarantee safety at the facilities of the RC Celta Group, the following measures are adopted:

- In relation to access controls, the RC Celta Group has the support of the security support personnel who supervise each of the access gates through which fans enter the venue. Depending on the gate and the profile of the person entering, the access control is of one kind or another.
- Access to Boxes is according to a list of Authorities drawn up and checked in advance by the RC Celta Group Protocol Officer.

- Access for Media personnel is according to a Press list, requiring presentation of National ID cards and passes prepared and checked in advance by the RC Celta Group Security Department.
- Access for Service personnel not belonging to the RC Celta Group (canteens, hostesses, maintenance services, etc) is according to a list, requiring presentation of National ID cards and passes prepared and checked in advance by the RC Celta Group Security Department.
- Access for spectators and season ticket holders is by scanners in the access turnstiles, tickets in paper or QR format, or numbered season tickets in PVC format, respectively.

Meanwhile, monitoring of incidents is in accordance with a Service report prepared after the end of the event by the Private Security hired by the RC Celta Group, and verified by our own Security Department.

The Abanca Balaídos Stadium has 31 exits (taking into account works).

9.2. CUSTOMER SATISFACTION.

In addition to introducing measures that make it possible to identify violations of users' rights, the RC Celta Group has already introduced measures that ensure that the activities and processes are carried out properly (and, therefore, lead to satisfied customers and users).

As mentioned in other parts of this report, the Group has implemented different Quality systems under the UNE EN ISO 9001:2015 standard, certified by the AENOR certification entity and described in the following table:

ENTITY	CERTIFICATE SCOPE	AUDIT
FUNDACIÓN CELTA DE VIGO	Economic, administrative and financial management. The provision of administrative, accounting, tax, treasury, internal monitoring services and reports for the financial area on the different activities of the Celta de Vigo Foundation for both internal consumption by senior management and for external consumption by stakeholders and public and private bodies. The management of the Organisation's human resources.	May 2022
	Security management and management, conservation and maintenance of the sports facilities and head offices.	July 2022
	Security management and management, conservation and maintenance of the sports facilities and head offices.	July 2022

REAL CLUB CELTA DE VIGO, S.A.D.	Economic, administrative and financial management. The provision of administrative, accounting, tax, treasury, internal monitoring services and reports for the financial area on the different activities of Real Club Celta de Vigo for both internal consumption by senior management and for external consumption by stakeholders and public and private bodies. The management of the Organisation's human resources.	May 2022
AFOUTEZA E CORAZÓN, S.L.U.	<p>Security management and management, conservation and maintenance of the sports facilities and head offices.</p> <p>Economic, administrative and financial management. The provision of administrative, accounting, tax, treasury, internal monitoring services and reports for the different areas of business of Afouteza e Corazón, S.L.U. such as the operation of the commercial areas in catering and restaurants (whether its own or not) and the management of medical services through the clinic, and for external consumption by stakeholders and public and private bodies. The management of the Organisation's human resources.</p>	<p>July 2022</p> <p>May 2022</p>

In conjunction with the Group's Quality Systems, it uses specific tools to measure the degree of satisfaction of the main stakeholders, such as:

FAN SATISFACTION SURVEYS.

At the end of each season, an online channel is set up where fans can assess different aspects in relation to the services at the facilities.

On 5 May 2022, all those who attended the matches played in the Abanca Balaídos Stadium were sent a survey on their satisfaction with security and facilities. 1,545 users responded to the survey, which was an improvement on the number of responses in the 2020/2021 season, which was 500 users. The results were as follows:

- 1.- The majority of the replies were from fans with seats in Rio Alto.
- 2.- Regarding the attention and treatment received from personnel, the average score was 5.2 out of 7.
- 3.- Regarding how complaints were dealt with by personnel, the average score was 5.1 out of 7.
- 4.- As for accessibility to the Stadium, seating, toilets, etc. the average score was 3.4 out of 7. The Security and Facilities Department will be working on improving this aspect to the extent possible in the 22-23 season.

5.- The valuation of the Covid-19 protocol at the accesses was 4.5 out of 7 while the valuation of the protocol inside the Stadium was 4.7 out of 7.

6.- Cleanliness was given a score of 4.2 out of 7 while comfort and lighting obtained 3.7 out of 7.

7.- The aspect match-goers valued most highly was comfort and security, followed by cleanliness.

8.- The question with the highest score was in relation to the spectators' opinion of the condition of the playing surface, giving it an average of 6.1 out of 7.

SURVEYS TO MEASURE SERVICES.

In the 2020/2021 season due to the situation caused by COVID-19, and given that no one knew when the crowds would return to the stadiums, we were unable to hold the season ticket campaign "as usual", meaning that it was not deemed necessary to have a survey to assess the service.

Fortunately, this situation changed in the 2021/2022 season, in which the total number of season ticket holders was 10,630, of which 7,347 had an email address to which the satisfaction survey was sent. The responses obtained were 2,105 (of which 2,103 were via email).

The information we have obtained from that survey is the following:

- 76% of those surveyed have a positive valuation (>5) of the information they receive from RC Celta.
- More than 60% want to receive information on the Club's procedures and news on a weekly basis.
- 55% of those surveyed agree (>5) with the price of the season ticket.
- The most noteworthy benefit is being able to attend the matches throughout the season (>90%).
- 85% of those surveyed would like to have a discount on the price of the season ticket for the following season.
- 80% of season ticket holders would agree with the Club being able to sell their seat.
- 70% of season ticket holders prefer to be contacted via electronic means or by telephone.
- The areas of improvement indicated are the following, in order of importance: contact times, response time and information available on the website.
- 60% call for greater discounts.
- Over 50% of those surveyed said they would like to have a VIP experience and 44% would like to have a guided tour.

SURVEYS RELATED TO THE FOUNDATION'S ACTIVITIES.

In the 2021/2022 season the participants in the Summer Campus, the Christmas and Holy Week Clinics and in the Football Schools took part in surveys, giving highly positive feedback as can be seen below:

- **SUMMER CAMPUS:** In the Summer Campus, 59% of participants gave the quality of the same the highest score (7) and 63% gave top marks to the work of the monitors. Moreover, 63% would like to take part again next year.
- **CHRISTMAS CLINICS:** In the Christmas Clinics, 62% of participants gave the quality of the same the highest score (5) and 65% gave top marks to the work of the monitors. Moreover, 50% would like to take part again next year.
- **HOLY WEEK CLINICS:** In the Holy Week Clinics, 52% of participants gave the quality of the same and the work of the monitors the highest score (5). Moreover, 59% would like to take part again next year.
- **FOOTBALL SCHOOLS:** In the Football Schools, 66% of participants gave the quality of the same the highest score (4) and 88% gave top marks to the work of the monitors

In the 2020/2021 season a survey was given to the participants in the 2021 Easter week Clinics, with very positive assessments.

9.3. INTERACTION WITH THE ONLINE COMMUNITY.

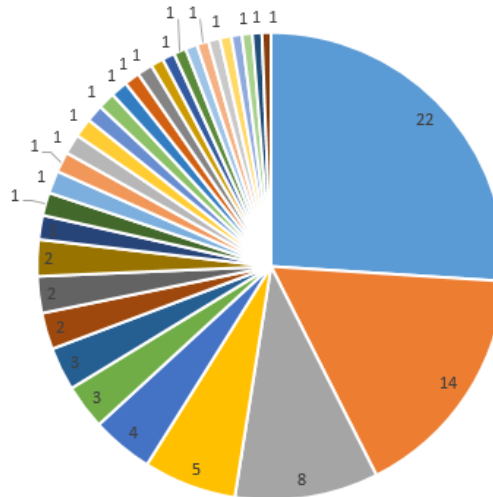
RC Celta is highly connected to its community, which can be seen from the multiple interactions taking place via social media.

In the 2021/2022 season we can see the increase compared to 2020/2021 season in terms of followers on the different platforms on which the RC Celta Group is present:

SEASON	SOCIAL MEDIA				
	FACEBOOK	INSTAGRAM	TWITTER	TIK TOK	YOUTUBE
2021/2022	632,672	368,797	521,674	134,500	42,500
2020/2021	576,592	297,253	483,866	39,333	38,200

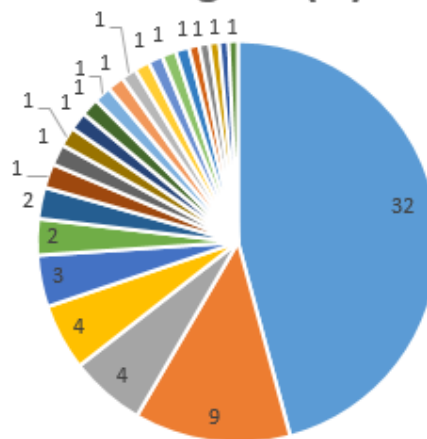
The following diagrams show where the different followers were from (in percentage terms) in the 2021/2022 season, indicating the major international scope of RC Celta.

Facebook (%)



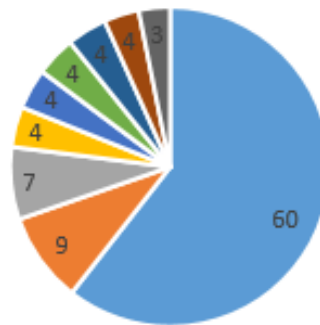
- | | | | | | | | |
|-------------|-------------|-------------|--------------|------------|----------|-------------|--------------------|
| ■ Spain | ■ Mexico | ■ Peru | ■ Morocco | ■ Brazil | ■ Egypt | ■ Algeria | ■ United States |
| ■ Argentina | ■ Colombia | ■ Tunisia | ■ Iraq | ■ Angola | ■ Chile | ■ Portugal | ■ France |
| ■ Italy | ■ Venezuela | ■ Indonesia | ■ Bangladesh | ■ Thailand | ■ India | ■ Guatemala | ■ Congo (Kinshasa) |
| ■ Turkey | ■ Germany | ■ Nigeria | ■ Ecuador | ■ Cambodia | ■ Poland | ■ Myanmar | ■ El Salvador |

Instagram (%)



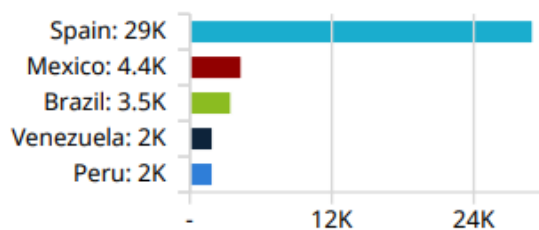
- | | | | |
|-----------------------------|------------------|------------|----------------------|
| ■ Spain | ■ Mexico | ■ Brazil | ■ Peru |
| ■ United States | ■ Argentina | ■ Morocco | ■ Chile |
| ■ Portugal | ■ Italy | ■ Colombia | ■ Russian Federation |
| ■ Venezuela | ■ United Kingdom | ■ Egypt | ■ France |
| ■ Indonesia | ■ Algeria | ■ Iraq | ■ Senegal |
| ■ Iran, Islamic Republic of | ■ Uruguay | ■ Germany | ■ India |

Twitter (%)

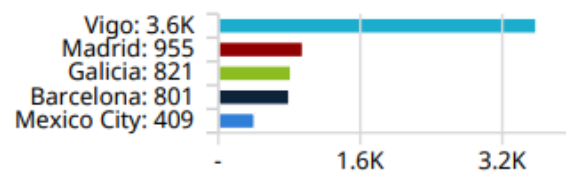


Most Valuable Followers™

MVFs™ locations - Top 5 countries



MVFs™ locations - Top 5 cities



The RC Celta Group has its own website (rcelta.es) where, as we have mentioned in the course of this report, all the information on its activity is contained. In the 2021/2022 season it had 590,944 users, of which 98% were new users (578,848); while in the 2020/2021 season there were 464,127 users, of which 96% were new users (446,704).

9.4. CLAIMS AND COMPLAINTS.

GRI 417-2 Incidents of non-compliance concerning product and service information and labelling.

GRI 417-3 Incidents of non-compliance concerning marketing communications.

In addition to the above-mentioned satisfaction surveys, the Group collects, identifies and analyses any claims and complaints received from users and other stakeholders.

In order to manage this kind of incident, the RC Celta Group has a specific system that channels all claims and complaints received via different areas of attention and contact that can interact with season ticket holders, fans, customers, users, visitors, patients, etc. Specifically, the Group has the following support points, where there are complaint forms for submitting the corresponding claim or complaint:

ABANCA BALAIÓDOS SEASON TICKET HOLDER OFFICE
A SEDE STORE
ABANCA BALAIÓDOS STORE
A SEDE RECEPTION
RC CELTA CLINIC

The term for responding to the claims, via registered post, is 10 business days, unless the RC Celta Group presents allegations on the claim form.

In relation to claims and complaints received during the 2021/2022 season, the outcome was as follows:

TYPE	No.	DESCRIPTION
CONSUMER AFFAIRS CLAIMS, received in the 2021/2022 season	4	1 being resolved by the Galician Consumer Affairs Institute (IGC) and the other 3 resolved by the RC Celta Group
CLAIMS BEING PROCESSED BY THE IGC from previous seasons	2	Resolved by the IGC this season
CLAIMS SUBMITTED ON RC CELTA GROUP CLAIM FORMS.	26	8 made by customers in the store and managed by the RC Celta Group, so that in 50% of the same the same allegations were made on the claim form itself, 12.5% were responded to via registered post with acknowledgment of receipt, another 12.5% were

		<p>resolved immediately and 25% were referred to the IGC as it was impossible to contact the complainant.</p> <p>The other 18 were made by season ticket holders and in all cases the allegations were made on the claim form itself.</p>
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In relation to the claims and complaints received during the 2020/2021 season, the outcome was the following:

TYPE	No.	DESCRIPTION
CONSUMER AFFAIRS CLAIMS , received in the 2020/2021 season	19	Being resolved by the Galician Consumer Affairs Institute (IGC)
CLAIMS BEING PROCESSED BY THE IGC from previous seasons	4	
CLAIMS SUBMITTED ON RC CELTA GROUP CLAIM FORMS.	16	15 from season ticket holders and 1 from a customer in the store, processed by the RC Celta Group, so that in 25% of the same allegations were made on the claim form itself and the remaining 75%, were responded to via registered post with acknowledgment of receipt.

10. TAX INFORMATION.

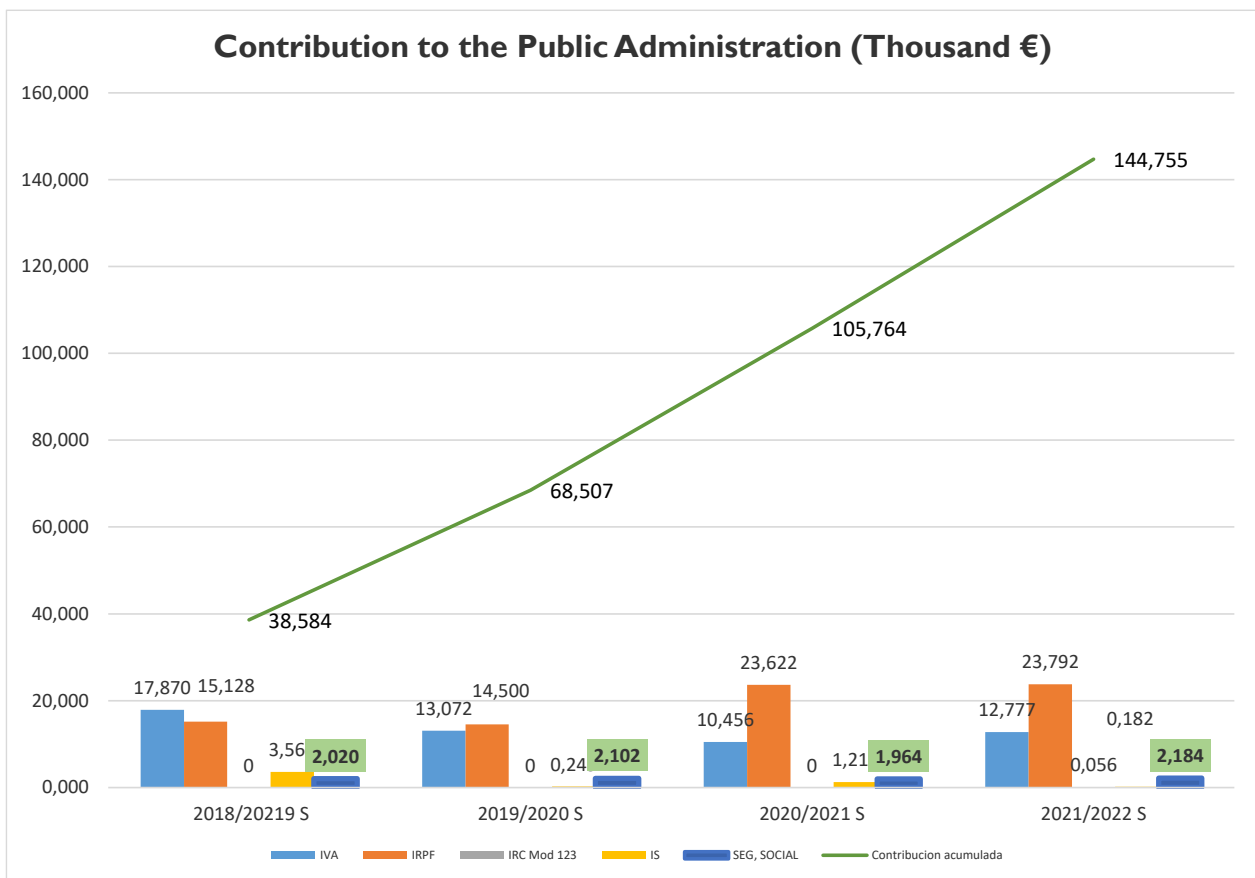
GRI 201-1: Direct economic value generated and distributed.

The tax strategy of the RC Celta Group is focused on:

STRICT COMPLIANCE WITH THE APPLICABLE TAX REGULATIONS
FULL COLLABORATION WITH THE PUBLIC ADMINISTRATIONS
TRANSPARENCY IN COMPLIANCE WITH TAX REGULATIONS
TAX RISK MONITORING AND PREVENTION
REJECTION OF THE USE OF NON-TRANSPARENT COMPANY STRUCTURES

All the Group companies comply with the applicable tax rules, both in terms of transparency and tax information.

The tax contribution of the RC Celta Group is limited to Spain, with a total contribution of the Group in the 2021/2022 season of 38,991 thousand euros, while in the 2020/2021 season the figures was 37,257 thousand euros. The distribution of this contribution can be seen in the following diagram:



The amount of 182 thousand euros, in the 2021/2022 season, corresponds to payments on account. The corporation tax refund worth 2,002,909.07 euros is paid in July 2022.

The amount of 1,215 thousand euros, in the 2020/2021 season, corresponds to payments on account worth 2,765 thousand euros and the refund of corporation tax from the previous season for the amount of 1,550 thousand euros.

The amount of social security mentioned corresponds to the social security for which the company is responsible.

Moreover, in order to assess the overall tax contribution of the Group, we would have to consider the other taxation levied and linked to its activity, of a highly diverse nature, which we have not quantified as they are included in other parts of the accounts.

Meanwhile, it is worth highlighting that the Fundación Celta de Vigo is subject to the terms of Act 50/2002, of 26 December, and Act 12/2006, of 1 December having opted for the special tax regime established by Act 49/2002, of 23 December, on the tax regime for non-profit entities and tax incentives for patronage, which applies, among others, to those recorded in the Foundations Registry. According to this, foundations that meet certain requirements will be except from Corporation Tax on the revenue derived from income obtained without a consideration, that coming from the Foundation's moveable and immovable wealth, such as dividends, interest, charges and leases, that derived from acquisitions or transfers of rights and assets via any means, that obtained in the exercise of exempt economic operations, and those that must be attributed and charged to non-profit entities in accordance with tax legislation.

If we take into account the economic value the RC Celta Group generates and distributes with its activity, in the seasons analysed, the following figures have been recorded that reflect the socio-economic yield of the Group:

ECONOMIC VALUE GENERATED AND DISTRIBUTED BY THE RC CELTA GROUP (EUROS)		
ITEM	2021-2022 (¹)	2020-2021 (¹)
Direct economic value generated	89,044,960	79,835,103
Net turnover	70,940,587	66,842,416
Other operating income	1,337,787	4,867,263
Income from financial investment	109,113	231,186
Result of the transfer of real estate (sale of properties, infrastructures, equipment) (²)	16,657,473	7,894,238
Economic value distributed	90,601,644	86,487,650
Operating expenses (payments for raw materials, components for products, facilities and services acquired).	1,182,951	1,106,494
Operating expenses (leases of properties, licences, subcontracted workers, training costs for employees or protective equipment for employees).	18,990,916	17,300,789
Employee salaries and benefits (Includes social benefits. Not including training) <i>*Coaching and playing staff (players and coaching staff of the First Team and Celta B)</i>	26,787,765	26,485,369
Employee salaries and benefits (Includes social benefits. Not including training). <i>*Non coaching and playing staff.</i>	4,133,716	4,121,856
Payments to capital providers (dividends for shareholders and interest payments to capital providers).	513,961	192,438
Payments to the government (taxes accruing in the financial year, including Corporation Tax and Special Taxes).	38,990,791	37,257,312
Investment in the community (donations, contributions to NGOs, social programmes)	1,544	23,393
Economic value withheld	-1,556,683	-6,652,547
(¹) Period from July to June each year (July 2021-June 2022 and July 2020-June 2021).		
(²) Result from the transfer of players.		

The RC Celta Group, in the 2021/2022 season, processed operating subsidies worth 686,162.92 euros (at 30 June 2021 the amount was 1,052,269.69 euros), obtaining operating subsidies for the amount of 730,151.80 euros (in the 2020/2021 season the amount was 587,727.83 euros), with the following breakdown:

- A subsidy of 352,963.06 euros from the Spanish Football Federation for the academy values programme (at 30 June 2021 the amount was 364,708.27 euros),
- 282,000.03 euros in subsidies from the Professional Football League in aid for corrective/evolutive maintenance, as well as preventive maintenance of sports facilities (at 30 June 2021 the amount was 181,087.60 euros),
- A subsidy of 28,318.18 euros from INEGA (a body belonging to the Xunta de Galicia) for thermal renewable energy (specifically a heat pump in the Ciudad Deportiva Afouteza) (in the 2020/2021 season the amount was 35,108.63 euros for the adaptation of the lighting in the Abanca Balaídos Stadium).
- A subsidy of 47,428.56 from the Xunta de Galicia as aid for recovery from the effects of COVID-19 (in the 2020/2021 season the figure was 0.00 euros),
- A subsidy of 16,573.75 euros from the Xunta de Galicia for carrying out sports activities (in the 2020/2021 season the amount was 4,500.95 euros) and
- A subsidy from Vigo City Council for non-profit sports entities for the amount of 2,868.22 euros (in the 2020/2021 season the amount was 2,322.38 euros).

II. GRI CROSS REFERENCES.

The GRI (Global Reporting Initiative) guidelines were used in the preparation of this report, for the purpose of guaranteeing the quality of the information disclosed, the specifications for the preparation of reports, and also has a series of basic content, made up of performance indicators and other sections, as well as various directions on technical aspects related to the preparation of reports, some of which are presented below.

BUSINESS MODEL		
SCOPE	CONTENT	GRI STANDARDS
Letter from the Chairman	ANALYSED IN THE LETTER FROM THE CHAIRMAN SECTION	<ul style="list-style-type: none"> • GRI 102-14: Statement from senior decision-maker
Profile of the organisation	ANALYSED IN SECTION 0 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-51: Date of most recent report. • GRI 102-52: Reporting cycle. • GRI 102-53: Contact point for questions regarding the report.
	ANALYSED IN SECTION 1.1 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-1: Name of the organisation. • GRI 102-2: Activities, brands, products and services. • GRI 102-3: Location of headquarters. • GRI 102-4: Location of operations. • GRI 102-5: Ownership and legal form. • GRI 102-6: Markets served.
System of governance	ANALYSED IN SECTION 1.3 OF THE REPORT	The GRI standards responded to are: <ul style="list-style-type: none"> • GRI 102-18: Governance structure.
Strategy	ANALYSED IN SECTION 1.4 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-15: Key impacts, risks and opportunities.
Main business figures	ANALYSED IN SECTION 1.5 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-7: Scale of the organisation.
MATERIALITY ANALYSIS		
SCOPE	CONTENT	GRI STANDARD
Materiality analysis	ANALYSED IN SECTION 2 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-46: Defining report content and topic Boundaries. • GRI 102-47: List of material topics.

ENVIRONMENTAL ISSUES		
SCOPE	CONTENT	GRI STANDARDS
Information on environmental issues	ANALYSED IN SECTION 3.1 OF THE REPORT	<ul style="list-style-type: none"> • GRI 302-1: Energy consumption within the organisation. • GRI 303-5 Water consumption.
Air pollution	ANALYSED IN SECTION 3.2 OF THE REPORT	N/A
Circular economy and waste prevention and management	ANALYSED IN SECTION 3.3 OF THE REPORT	N/A
Climate change	ANALYSED IN SECTION 3.4 OF THE REPORT	N/A
Protection of biodiversity	ANALYSED IN SECTION 3.5 OF THE REPORT	N/A
SOCIAL AND PERSONNEL ISSUES		
SCOPE	CONTENT	GRI STANDARDS
Employment	ANALYSED IN SECTION 4.1 OF THE REPORT	<ul style="list-style-type: none"> • GRI 405-1: Diversity of governance bodies and employees. • GRI 405-2: Ratio of basic salary and remuneration of men to women.
Health and safety in the workplace (HSW)	ANALYSED IN SECTION 4.3 OF THE REPORT	<ul style="list-style-type: none"> • GRI 403-2: Hazard identification, risk assessment and incident investigation.
Social relations	ANALYSED IN SECTION 4.4 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-41: Collective bargaining agreements. • GRI 403-4: Worker participation, consultation and communication on health and safety • GRI 403-1: Occupational health and safety management team
Training	ANALYSED IN SECTION 4.5 OF THE REPORT	<ul style="list-style-type: none"> • GRI 404-1: Average hours of training per year per employee. • GRI 404-3 Percentage of employees receiving periodic performance and professional development evaluations.
ISSUES RELATED TO THE RESPECT FOR HUMAN RIGHTS		
SCOPE	CONTENT	GRI STANDARDS
Due diligence procedures regarding human rights	ANALYSED IN SECTION 5 OF THE REPORT	<ul style="list-style-type: none"> • 406-1 Incidents of discrimination and corrective actions taken • GRI 402-1: Minimum notice periods for operational changes.
Promotion and compliance with ILO conventions	ANALYSED IN SECTION 5 OF THE REPORT	N/A
Due diligence procedures regarding forced labour and child labour	ANALYSED IN SECTION 5 OF THE REPORT	N/A
ISSUES RELATED TO COMBATTING CORRUPTION AND BRIBERY		
SCOPE	CONTENT	GRI STANDARDS

Preventive measures against corruption, bribery and money-laundering	ANALYSED IN SECTION 6.1 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-16 Values, principles, standards and rules of behaviour • GRI 205-2: Communication and training about anti-corruption policies and procedures • GRI 205-2: Operations assessed for corruption-related risks. • GRI 205-3: Confirmed corruption cases and measures taken.
Contributions to foundations and non-profit entities	ANALYSED IN SECTION 6.2 OF THE REPORT	N/A
INFORMATION ON THE COMPANY		
SCOPE	CONTENT	GRI STANDARDS
Commitment to employment and local development	ANALYSED IN SECTION 7.1 OF THE REPORT	<ul style="list-style-type: none"> • GRI 413-1: Operations with local community engagement, impact assessments and development programmes.
INFORMATION FOR CLIENTS AND CONSUMERS		
SCOPE	CONTENT	GRI STANDARDS
Subcontracting and suppliers	ANALYSED IN SECTION 8.1 OF THE REPORT	<ul style="list-style-type: none"> • GRI 102-9: Supply chain
Commitment to local development	ANALYSED IN SECTION 8.2 OF THE REPORT	<ul style="list-style-type: none"> • GRI 204-1: Procurement practices. Proportion of spending on local suppliers.
INFORMATION FOR CLIENTS AND CONSUMERS		
SCOPE	CONTENT	GRI STANDARDS
Health and safety of consumers	ANALYSED IN SECTION 9.1 OF THE REPORT	<ul style="list-style-type: none"> • GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services. • GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data
Customer satisfaction	ANALYSED IN SECTION 9.2 OF THE REPORT	
Claims and complaints	ANALYSED IN SECTION 9.4 OF THE REPORT	<ul style="list-style-type: none"> • GRI 417-2: Cases of non-compliance related to information and labelling of products and services. • GRI 417-3: Cases of non-compliance related to marketing communications.
FISCAL INFORMATION		
SCOPE	CONTENT	GRI STANDARDS
Fiscal information	ANALYSED IN SECTION 10 OF THE REPORT	<ul style="list-style-type: none"> • GRI 201-1: Direct economic value generated and distributed

This Report on the Non-Financial Information Statement has been drafted by the Members of the Management Body of Real Club Celta de Vigo, S.A.D., at a meeting held for that purpose.

Mr Manuel Carlos Mouriño Atanes (Chairman)

Mr Ricardo Barros Hermida (Vice-chairman)

Mr Pedro Posada Martínez (Vice-chairman)

Ms Carmen Avendaño Otero (Director)

Mr Primitivo Ferro Ribadulla (Director)

Mr Jose Fernando Rodilla Martinez (Director)

Ms Maria Jose Taboas Cabral (Director)

The non-financial information statement report was issued on September 02, 2022 and this document is a literal translation of it

12. VERIFICATION REPORT.

Real Club Celta de Vigo, S.A.D. has submitted this Report on the RC Celta Group for external verification. This Non-Financial Information Statement was verified by Auren Auditores SP, S.L.P., on October 07, 2022, pursuant to standard ISAE3000 (revised).