



Grupo  
RC **Celta**

**NON-FINANCIAL  
INFORMATION  
STATEMENT**

**2020-21  
SEASON**

---

## LETTER FROM THE CHAIRMAN.

### 0. INTRODUCTION.

#### 1. BUSINESS MODEL.

- 1.1. PROFILE OF THE ORGANISATION.
- 1.2. MISSION, VISION AND VALUES.
- 1.3. SYSTEM OF GOVERNANCE.
- 1.4. STRATEGY.
- 1.5. MAIN BUSINESS FIGURES.

#### 2. MATERIALITY ANALYSIS.

- 2.1. IDENTIFICATION OF TOPICS.
- 2.2. PRIORITISING TOPICS.
- 2.3. ASSESSMENT AND VALIDATION OF TOPICS.

#### 3. ENVIRONMENTAL ISSUES.

- 3.1. INFORMATION ON ENVIRONMENTAL ISSUES.
- 3.2. AIR POLLUTION.
- 3.3. CIRCULAR ECONOMY AND WASTE MANAGEMENT.
- 3.4. CLIMATE CHANGE.
- 3.5. SUSTAINABLE USE OF RESOURCES.
- 3.6. PROTECTION OF BIODIVERSITY.

#### 4. SOCIAL AND PERSONNEL ISSUES.

- 4.1. EMPLOYMENT.
- 4.2. ORGANISATION AT WORK.
- 4.3. HEALTH AND SAFETY.
- 4.4. LABOUR RELATIONS.
- 4.5. TRAINING.
- 4.6. EQUALITY AND DIVERSITY.
- 4.7. ACCESSIBILITY FOR ALL.

#### 5. RESPECT FOR HUMAN RIGHTS.

#### 6. COMBATting CORRUPTION AND BRIBERY.

- 6.1. ANTI-CORRUPTION, BRIBERY AND MONEY-LAUNDERING MEASURES.
- 6.2. CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ENTITIES.

## **7. ISSUES AFFECTING THE COMPANY.**

- 7.1. COMMITMENT TO EMPLOYMENT AND LOCAL DEVELOPMENT.
- 7.2. DIALOGUE WITH LOCAL COMMUNITIES.
- 7.3. ASSOCIATION AND SPONSORSHIP ACTIONS.

## **8. SUPPLIERS AND SUBCONTRACTORS.**

- 8.1. SUBCONTRACTING AND SUPPLIERS.
- 8.2. COMMITMENT TO LOCAL DEVELOPMENT.

## **9. CLIENTS AND CONSUMERS.**

- 9.1. HEALTH AND SAFETY OF CONSUMERS.
- 9.2. CUSTOMER SATISFACTION.

## **10. FISCAL INFORMATION.**

## **11. CROSS REFERENCES.**

## LETTER FROM THE CHAIRMAN

Dear shareholders, employees, season ticket holders, suppliers, sponsors and fans in general, despite the pandemic and its economic and social effects, the RCCelta Group has remained true to its policy of sustainability both on an organisational level and in terms of its social and environmental commitment.

For another season, the aim of this report, as usual, is to provide you with all the information that affects our business model in a transparent manner, covering environmental and social issues, matters relating to personnel, the fight against corruption and bribery and respect for human rights, in relation to society in general and with other stakeholders in particular, and that are relevant for the development of our activity.

The impact of COVID-19 on our activity has entailed a fall in turnover, a reduction of profits from the transfer of players, derived from the financial situation affecting most of the sector. This leads us to direct part of our efforts at monitoring the possible insolvency of clients, as well as at searching for new channels of financing (such as aid or subsidies).

This all means that we are working and devoting much of our effort to searching for strategic added value via business excellence (via process management, continuous improvement...) transparency via our website, driving a technological and digital approach, social and personnel issues, as well as social responsibility and business ethics.

On 28 November 2020, we inaugurated the first phase of the Ciudad Deportiva Afouteza, the name having been chosen by the fans. It is an innovative, sustainable project that combines sport, leisure and nature and is designed to meet the highest standards in football today. During construction, based on bioclimatic architecture, the surrounding area was treated with the greatest respect, maintaining a balance with the landscape and ensuring self-sufficiency from the perspective of water use, leading it to be chosen as a finalist in the Spanish Architecture and Urban Planning Awards (BEAU).

We have developed our Ecommerce platform leading to growth of 142.78% in the Group's online store facilitating international growth and expansion.



The RCCelta Group continues to integrate the environment into its overall management, implementing the environmental management system the previous season pursuant to ISO Standard 14001:2015, all with a view to optimising the management of resources and waste, achieving the **Ardan Circular Business Indicator 2020** for the implementation of a circular economy strategy. We are continuing with our objective of reducing energy consumption by 10%, raising awareness among interested parties regarding proper environmental behaviour and minimising the environmental impact of the acquisition and use of products and services.

The RCCelta Group contributes to **social development** through the Fundación Celta de Vigo and its involvement in the life of the community by promoting sport and the values inherent in it, such as equality, inclusion...

From the point of view of **economic development**, we contributed in the form of a variety of actions such as paying taxes on our activities, contributing to economic development by means of amounts discounted by LaLiga from the income obtained from the commercialisation of audio-visual rights, the creation of employment and the socio-economic development associated with our activities.

Our contribution to **sporting development** is highlighted by the fact that RCCelta is the second team in the five major European leagues in terms of the number of academy players playing in the first team, behind Athletic Club. According to the CIES Football Observatory, the 15 academy players who played in the first team this season account for almost half the number of minutes played by the team.

We also want to highlight the growth of our **Escoitamos** channel through which we receive and listen to the suggestions people want to send us. In the 2020/2021 season we listened to 5,661 suggestions.

Manuel Carlos Mouriño Atanes

Chairman

## 0. INTRODUCTION.

### 0.1. THE SEASON AT A GLANCE.

#### ECONOMIC DATA

##### CONSOLIDATED BALANCE SHEET

Consolidated Assets	T 2020/2021	T 2019/2020
<b>Non-Current Assets</b>	<b>92,268,380</b>	<b>113,615,446</b>
Intangible fixed assets	56,934,132	71,686,011
Other intangible fixed assets	77,060	89,284
Tangible fixed assets	25,048,591	15,873,789
Long-term financial investments	29,256	21,588
Deferred tax assets	1,248,669	934,678
Non-current trade debtors	8,930,672	25,010,096
<b>Current Assets</b>	<b>43,137,782</b>	<b>60,449,304</b>
Inventories	487,618	677,545
Debtors	29,432,661	29,372,076
Short-term investments in group and associate con	2,000,000	2,000,000
Short-term financial investments	2,000,180	2,000,180
Accruals	1,229,666	58,170
Cash and equivalent liquid assets	7,987,657	26,341,334
<b>Total Assets Group RCCelta</b>	<b>135,406,162</b>	<b>174,064,750</b>

Consolidated Equity and Liabilities	T 2020/2021	T 2019/2020
<b>Equity</b>	<b>88,274,287</b>	<b>98,835,951</b>
Capital	4,308,146	4,308,146
Reserves	81,453,941	72,015,640
Results of the financial year	(9,645,178)	9,438,301
Subsidies, donations and endowments received	12,157,379	13,073,865
<b>Non current liabilities</b>	<b>24,011,111</b>	<b>35,457,106</b>
Long-term provisions	590,919	475,151
Long-term debts	15,082,558	22,047,661
Deferred tax liabilities	8,337,634	12,934,293
<b>Current Liabilities</b>	<b>23,120,764</b>	<b>39,771,693</b>
Short-term provisions	252,194	252,194
Short-term debts	1,826,239	1,833,950
Commercial creditors and other accounts payable	20,894,420	37,064,877
Short-term accruals	147,912	620,672
<b>Total Equity +Liabilities Group RCCelta</b>	<b>135,406,162</b>	<b>174,064,750</b>

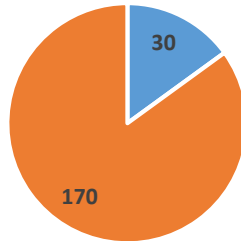
## CONSOLIDATED INCOME STATEMENT

	T 2020/2021	T 2019/2020
Revenue	62,054,776	64,101,955
Supplies	(1,223,108)	(1,572,083)
Other operating income	4,867,263	3,515,087
Staff expenses	(57,291,945)	(51,564,478)
Other operating expenses	(12,536,541)	(15,894,287)
Amortisation of fixed assets	(17,558,013)	(21,692,495)
Application of subsidies of non-financial fixed assets	1,247,616	1,246,010
Results from the sale of players	6,608,489	34,834,293
Other results	398,759	-521,557
<b>Operating Profit</b>	<b>(13,432,706)</b>	<b>12,452,445</b>
<b>Financial Profit</b>	<b>38,748</b>	<b>442,000</b>
<b>Profit/(Loss) before income tax</b>	<b>(13,393,958)</b>	<b>12,452,887</b>
Income tax expense	3,748,780	(3,014,587)
<b>Consolidated profit/(loss) for the period</b>	<b>(9,645,178)</b>	<b>9,438,301</b>

## STAFF

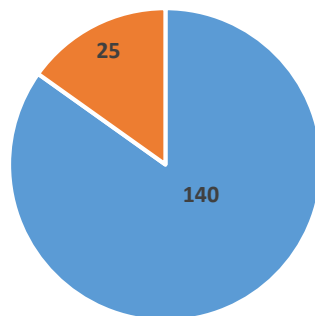


Average No hours :



■ Men ■ Women

Average staff: 165



■ Men ■ Women

**ENVIRONMENT**



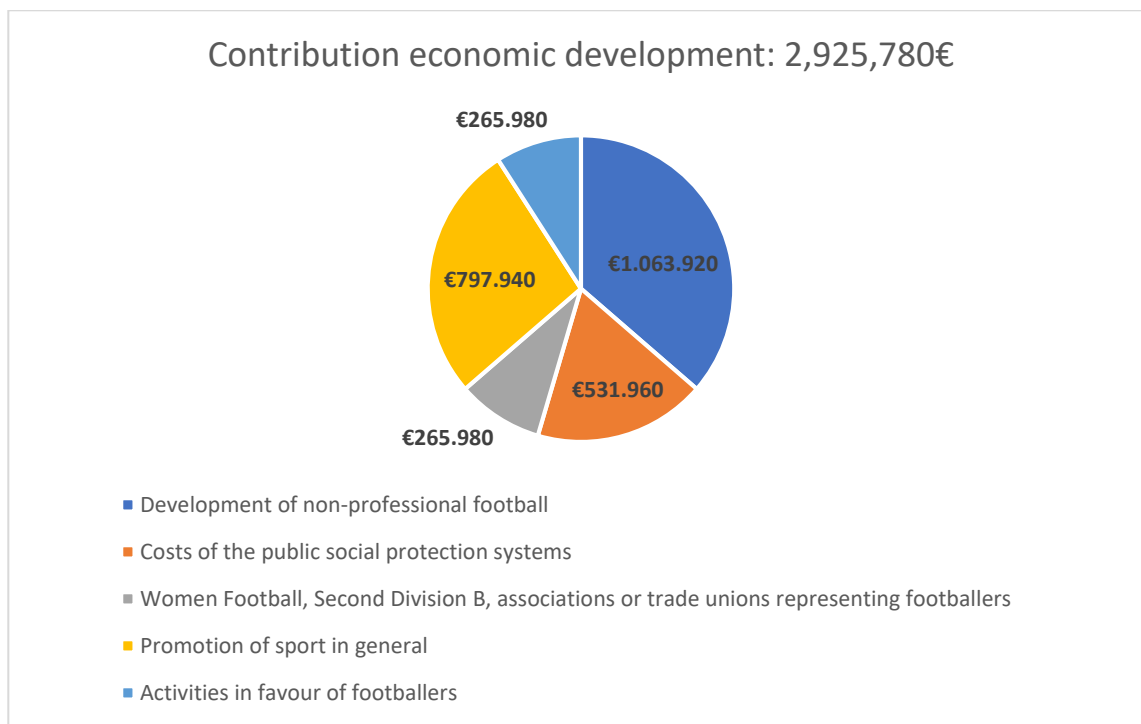
**Environmental objectives:**

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

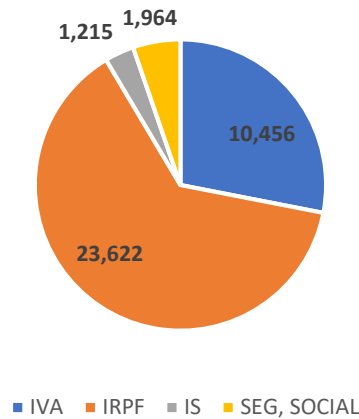


	Consumption	Carbon Footprint CO <sub>2</sub> EQ
<b>ELECTRICITY</b>	1,896,253 KWh	398,213
<b>NATURAL GAS</b>	174,541 KWh	31,766
<b>PROPANE GAS</b>	10,381 Kg	40,823

## SOCIAL CONTRIBUTION, ECONOMIC AND TAX DEVELOPMENT



Contribution to the Public Administration  
T2020/2021: 37,257 (thousand €)



## 0.2.ABOUT THIS REPORT INFORME.

**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 RCCelta 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 2020 to 30 June 2021 (“the 2020/2021 season” or “the season”).

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

- Real Club Celta de Vigo, S.A.D.
- Afouteza e Corazón, S.L.U.
- Fundación Celta de Vigo.

The regulations mentioned above do not apply to the RCCelta 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 RCCelta 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.rccelta.es/>) that the RCCelta 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 RCCelta 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.

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 retail outlets for the sale of 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.

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

#### GRI 102-3: Location of the headquarters.

---

The RCCelta 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 RCCelta 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
<b>REAL CLUB CELTA DE VIGO, S.A.D.</b>	Abanca Balaídos Stadium	Av. Balaídos s/n (Vigo)	Home to the first team (1 <sup>st</sup> Division and King's Cup). RCCelta store / Season ticket holder office and Maintenance of facilities.
	Barreiro Stadium	Av. de Ramón Nieto, 326 (Vigo)	Home to Celta B (2 <sup>nd</sup> Division B).
	A Madroa sports facilities	Subida A Madroa, s/n (Vigo)	Training ground for the First team (until November 2020) and Celta B.
	Ciudad Deportiva Afouteza	Camiño do Monte s/n (Mos)	First team training ground (since November 2020).
	A Sede Building	C/ Príncipe 44 (Vigo)	General Management, Financial Corporate Management and Management of other areas and RCCelta 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, ...).		
Gambeta Gastrobar	Lease of spaces to other companies.		
<b>AFOUTEZA E CORAZÓN, S.L.U.</b>	Silabario Restaurant		Lease of spaces to other companies
	<b>FUNDACIÓN CELTA DE VIGO</b>	No centres of its own. The activities carried out during the 2020/2021 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.			



### The RC Celta Group's worldwide impact



**INCLUDES:**



TV Audiences



Followers



Player nationalities



Online purchases



Web visits

Source: RC Celta Group 2020-2021S

---

## I.2. MISSION, VISION AND VALUES.

The RCCelta 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 RCCelta 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. For example, these actions make it possible to reduce consumption of raw materials, ensure efficient water consumption, a reduction in waste generation, measures for an efficient collection of waste (mainly packaging to be reused subsequently), use of renewable energy, increase in the energy efficiency of facilities, etc.

### 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 2020/2021 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.

<b>GOVERNING BODY</b>	<b>FUNCTIONS</b>	<b>MEMBERS</b>	<b>POSITIONS</b>
<b>GENERAL MEETING OF SHAREHOLDERS</b>	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 RCCelta Group is based.	N/A	N/A
<b>BOARD OF DIRECTORS</b>	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
<b>MANAGEMENT TEAM</b>	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 Felipe Miñambres	RCCelta Sporting Director
		Mr Julio Vargas	RCCelta Security and Facilities Manager
		Ms Maruxa Magdalena Seone	RCCelta Marketing Manager



	Mr Carlos Salvador	RCCelta Commercial Manager
	Mr German Arteta	Director of the Fundación Celta de Vigo
	Mr Eduardo Covelo	Head of the Academy at Fundación Celta de Vigo
	Mr Carlos Cao	Business Manager at Afouteza e Corazón, S.L.U.

## I.4. STRATEGY.

There are currently three main strands to the Group’s strategy:

<b>ECONOMIC AND FINANCIAL SOLVENCY</b>
<b>STRATEGIC INVESTMENT PLAN</b>
<b>GLOBALISATION AND INTERNATIONALISATION OF THE RCCELTA BRAND</b>

**Despite the situation caused by COVID-19, progress has been made in advancing with the Group’s strategy.**

### **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 2020/2021 season totalled 4,400,000 euros, of which 3,400,000 euros corresponds to the signing of 6 players and 1,000,000 euros to the variable amount of players making up the squad.
- **Ciudad Deportiva and leisure area project,** with areas for socialising, it is designed to educate about equality and promote sport among people of all ages. It is a space that will reflect the values that define us as a Group, taking the form of opportunities to play sports and maintain a healthy lifestyle.

The amount of the investment in the land at the end of the 2020/2021 season was 11,652,131.34 euros. In the 2019/2020 season the investment in the land was 2,686,514.52 euros.

- **Continuation of the Group's digitalisation project,** focusing this season on creating an ecosystem for innovation in its different areas and supported by collaboration with third parties, by implementing a new Ecommerce function, a channel for communication with shareholders and the online Shareholders Meeting. As part of its modernisation strategy, the Group has launched a process designed to make it a data-driven group, with an advanced data analysis system, by implementing Datawarehouse, bringing together customers from a variety of systems.

As part of its culture of collaborative and open innovation, the Group has launched the CeltaLab 1923 project, which looks to support start-ups focusing on generating new developments applied to the world of sport, with the Group adopting the role of beta user of the developments.

With the introduction of a new Ecommerce function, we have managed to improve the shopping experience of our customers, meeting their increasingly demanding and changing expectations.

The Group wants the data that the activities generate to support its strategic decisions, hence the effort in improving digitalisation in all areas of activity, using the data extracted from the Datawarehouse project to centralise the information coming from different isolated systems. This way, the Management of the Group can take properly informed strategic decisions thanks to the advanced analysis of the business data.

## GLOBALISATION AND INTERNATIONALISATION OF THE RC CELTA BRAND

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

- **RCCelta Group**, on its website, complies with the **Football Club Transparency Index (INFUT)**. This is an index that comprises a collection of indicators that cover five areas of transparency:
  - a. Information on the Football Club,
  - b. Relations with members, fans and the general public,
  - c. Economic and financial transparency,
  - d. Transparency in its transactions and supplies, and
  - e. Indicators in the Transparency Act.

Transparency International Spain has developed the Third Edition of the Football Club Transparency Index INFUT 2019, which has two main aims:

- Assess the level of transparency of football clubs and sports public limited companies (*sociedades anónimas deportivas*), and
- Promote an increase of the information offered to the public and society in general.

On 25 November 2020, 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 2020, Real Club Celta de Vigo obtained the **Ardan 2020 Circular Business** indicator for the implementation of a circular economy strategy.

### 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.

All the employees that form part of the RCCelta 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 RCCelta 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 RCCelta Group are: **HONESTY, JUSTICE AND INTEGRITY** and they can be broken down as follows:

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

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
<p style="text-align: center;"><b>CORPORATE RISKS</b></p>	<p>In turn, these risks can be categorised as</p> <ul style="list-style-type: none"> <li>• <b>REGULATORY RISKS</b>, 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.</li> <li>• <b>FINANCIAL RISKS</b>, 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) and liquidity risk (derived from the possibility of not having liquid funds or not being able to access them).</li> <li>• <b>INFORMATION RISKS</b>, those derived from transparency with regard to shareholders, analysts and society in general.</li> <li>• <b>STRATEGIC RISKS</b>, those derived from the strategy to be followed by the Group, and that could have a major influence on the achievement of its objectives.</li> </ul>
<p style="text-align: center;"><b>BUSINESS RISKS</b></p>	<p>These specifically affect each of the businesses and vary depending on the singularity of the same:</p> <ul style="list-style-type: none"> <li>• <b>OPERATING RISKS</b>, 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.</li> <li>• <b>NON-OPERATING RISKS</b>, includes risks related to human resources, as well as health and safety in the workplace, compliance with the regulations applicable to the group, as well as economic and financial transparency (accounting and financial information, indebtedness, evolution of each sector and its legislation ...)</li> </ul>

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.
- **Risks of an environmental and social nature that can have an impact on the profitability and objectives of the Group.**

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 RCCelta 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.

- **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.
- **IT monitoring tools:** 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 RCCelta Group has made the “Escoitamos” channel [rccelta.es/escoitamos/](https://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@rccelta.es](mailto:canaldenuncias@rccelta.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@rccelta.es](mailto:denunciaacoso@rccelta.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.

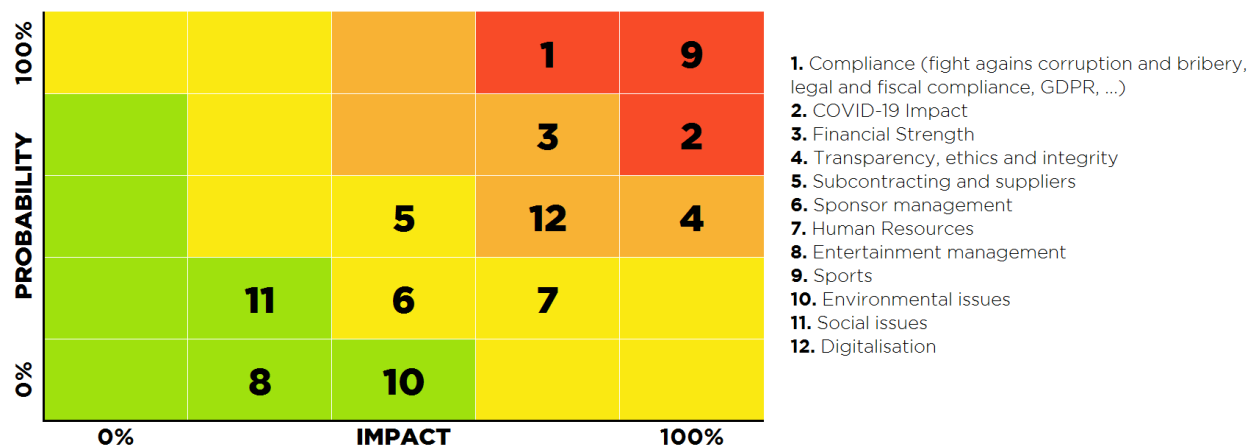
**The main risk materialising in the 2020/2021 season is the impact of COVID-19**, which affects income from:

- Competitions, as matches were held behind closed doors,
- Season ticket holders and members, as fans were not allowed to enter the stadium a special season ticket holder campaign was launched, offering them the possibility to renew their season ticket for 50 euros while maintaining all the advantages associated with their status and that will be discounted from the amount of the supplements charged for entry to matches when it is possible to return to the stadium,
- Sports schools and campuses due to the reduction of the number of venues where they are held, and
- Other items reduced as a result of COVID-19, such as player loans and sales involving reduced amounts throughout the footballing world.

The main measures for mitigating the impact carried out by the Group were:

- 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 RCCelta Group are set out in the Group's Risk Map, taking into consideration the impact and likelihood of the same:



## I.5. MAIN BUSINESS FIGURES.

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

The following table shows the main figures in aggregate form:

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



(\*) 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.

2019/2020 SEASON					
COMPANY	INCOME	TAX	No. EMPLOYEES 30/06/2020	No. CUSTOMERS	No. SUPPLIERS
REAL CLUB CELTA DE VIGO, S.A.D.	107,945,749	29,313,550	130	13,810	584
AFOUTEZA E CORAZÓN, S.L.U.	2,001,543	103,717	8	3,723	110
FUNDACIÓN CELTA DE VIGO	2,736,986	505,409	60	3,481	147
TOTAL AGGREGATE DATA	112,684,278	29,922,677	198	(*)	
TOTAL AVERAGE NUMBER OF EMPLOYEES IN THE SEASON			176		

## 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:

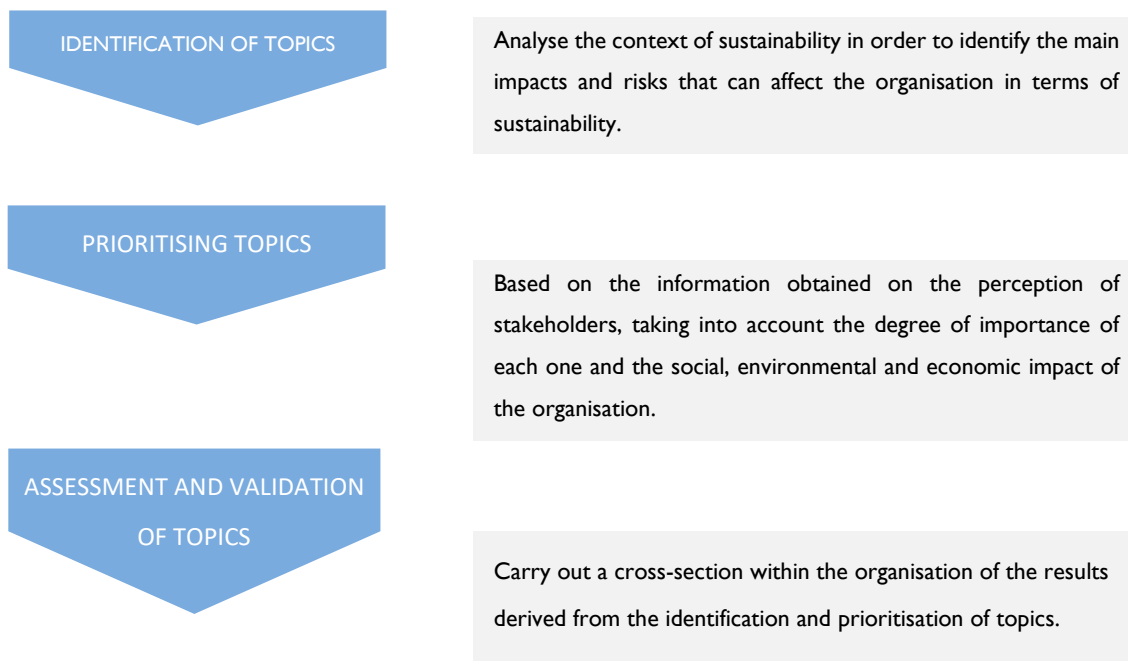
- Regular contact with stakeholders by the Board of Directors, General Management, Corporate Management, department heads and employees of the Group, via existing feedback mechanisms, that include telephone and online assistance services and meetings with suppliers and sponsors, as well an understanding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

These are the most relevant documents on which we have based the identification of topics:

- Specific standards defined by GRI (Global Reporting Initiative)
- United Nations Guiding Principles on Business and Human Rights.
- Aspects assessed in the Dow Jones Sustainability Index questionnaire.
- ESG Criteria (environmental, social and governance) used by institutional investors and asset managers in selecting their investment portfolios.
- Relevant topics identified by means of an analysis of the national and international press.
- Sustainability reports, non-financial information reporting, RSC reports from organisations involved in sport.
- Sector-specific institutions:
  - WWF
  - UN Global Compact
  - WBCSD (World Business Council for Sustainable Development)
- Accountability standard AA1000-APS 2008 principles on inclusivity, relevance and response to interest groups.
- Media analysis: analysis of the topics that have been addressed in the main media outlets.
- Sustainability Accounting Standards Board (SASB) Index.
- FTSE4Good criteria and benchmarks.
- The Commitment of Sport to Sustainable Development (CONAMA 10).
- Nacional Strategy on Sport and Sustainability (Fundación Biodiversidad and Green Cross Spain).
- Guidelines on Sport and Sustainability applied to Non-Olympic Sports (Green Cross Spain)
- Guidelines on Environment and Sustainability applied to Non-Olympic Sports (Fundació Ernest Lluch, Fundació Barcelona Olímpica and Green Cross Spain)

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 RCCelta 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
<b>SHAREHOLDERS</b>	<ul style="list-style-type: none"> <li>• Online General Meeting of Shareholders</li> <li>• Annual Reports</li> <li>• Information Breakfasts</li> <li>• Shareholder Office</li> </ul>	<ul style="list-style-type: none"> <li>• Debt Control</li> <li>• Ethics and transparency</li> <li>• Sporting results</li> <li>• Profitability</li> </ul>
<b>EMPLOYEES</b>	<ul style="list-style-type: none"> <li>• HR Department</li> <li>• Performance appraisal</li> <li>• Works Council and union representatives</li> <li>• Code of Ethics</li> <li>• Whistleblowing channel</li> <li>• Harassment reporting mailbox</li> <li>• Telephone, email, meetings, ...</li> <li>• Surveys</li> </ul>	<ul style="list-style-type: none"> <li>• Training</li> <li>• Competitiveness</li> <li>• Health and safety</li> <li>• Knowledge</li> <li>• Leadership</li> <li>• The best category (playing staff)</li> <li>• The highest position (playing staff)</li> <li>• Equality and conciliation</li> <li>• Professional development</li> <li>• Stability</li> </ul>
<b>TRADE UNIONS</b>	<ul style="list-style-type: none"> <li>• Works council</li> <li>• Noticeboard</li> <li>• Meetings of the Equality Plan Negotiating Commission</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance with legislation</li> <li>• Health and safety</li> <li>• Supply of information in line with reality</li> </ul>
<b>SUPRANATIONAL BODIES, ADMINISTRATION AND REGULATORY BODIES (SUCH AS LNFP, RFEF, FGF, CSD, UEFA)</b>	<ul style="list-style-type: none"> <li>• Department of Safety and Facilities</li> <li>• Player signing process</li> <li>• Group Code of Conduct (Code of Ethics, RCCelta Internal Regulations, etc.)</li> <li>• Economic and Financial Monitoring</li> <li>• Meetings, talks, events via videoconference</li> <li>• Enquiries, formalities, IT bulletins.</li> <li>• Surveys...</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance</li> <li>• Collaboration</li> <li>• Trust</li> <li>• Transparency</li> <li>• Ethics</li> <li>• Internationalisation</li> <li>• Digital transformation</li> </ul>
<b>SUPPLIERS</b>	<ul style="list-style-type: none"> <li>• Expense acceptance policy</li> <li>• Supplier approval and management policy</li> <li>• Code of Ethics</li> <li>• New supplier registration platform</li> <li>• RCCelta Group supplier file</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the relationship</li> <li>• Ethics</li> <li>• Contract compliance</li> <li>• Selection process</li> </ul>

- Stakeholders with passive monitoring:

STAKEHOLDERS	RELATIONSHIP MECHANISMS AND CHANNELS	EXPECTATIONS
<b>SEASON TICKET HOLDERS, FANS, BENEFICIARIES OF FOUNDATION ACTIVITIES AND END CONSUMER IN THE STORES, CLINIC, CATERING SERVICES, ETC.</b>	<ul style="list-style-type: none"> <li>• Season ticket holder office</li> <li>• Foundation</li> <li>• Business management</li> <li>• Data Protection Act (LOPD)</li> <li>• Group Code of Conduct (LOPD, Code of Ethics, RCCelta Internal Regulations, etc.)</li> <li>• Complaint/claims channel</li> <li>• Customer satisfaction survey</li> <li>• Social media</li> <li>• RCCelta Group debtor file</li> </ul>	<ul style="list-style-type: none"> <li>• The best results</li> <li>• The best experience</li> <li>• Adoption of new models</li> <li>• Compliance with applicable legislation</li> <li>• Products and services that meet their needs</li> </ul>
<b>FINANCIAL INSTITUTIONS</b>	<ul style="list-style-type: none"> <li>• Corporate Management (corporate finance area, administration and HR)</li> </ul>	<ul style="list-style-type: none"> <li>• Transparency</li> <li>• Solvency</li> <li>• Risk monitoring</li> </ul>
<b>SPONSORS</b>	<ul style="list-style-type: none"> <li>• Commercial Director</li> <li>• Director of the Foundation</li> <li>• Persons responsible in the sponsor companies</li> </ul>	<ul style="list-style-type: none"> <li>• Image</li> <li>• Visibility</li> <li>• Profitability</li> <li>• Reputation</li> </ul>
<b>MEDIA</b>	<ul style="list-style-type: none"> <li>• Marketing-Press Department (Press, events via videoconference, social media)</li> </ul>	<ul style="list-style-type: none"> <li>• Transparency</li> <li>• Freedom</li> <li>• Collaboration</li> </ul>
<b>RIVALS</b>	<ul style="list-style-type: none"> <li>• Sports Department (professional and academy)</li> <li>• Corporate Management</li> <li>• General Management</li> <li>• Board of Directors</li> </ul>	<ul style="list-style-type: none"> <li>• Performance</li> <li>• Sporting results</li> <li>• Institutional relations</li> <li>• Fair Play</li> </ul>
<b>LOCAL COMMUNITY, SOCIETY IN GENERAL AND NGOs</b>  (Community, socio-cultural collectives, training centres, NGOs, other foundations, other institutions...)	<ul style="list-style-type: none"> <li>• Collaboration agreements with universities</li> <li>• Collaboration agreements with sporting entities</li> <li>• Telephone, email, corporate website, meetings via videoconference</li> <li>• Regular meetings between the Foundation and civil society organisations</li> <li>• Regular meetings with the media, ...</li> <li>• Other entities that perform similar functions to the Foundation</li> <li>• Similar multi-brand stores, clinics, etc.</li> <li>• Collaboration agreements</li> <li>• Reports, events, working groups via videoconference...</li> <li>• Social and digital media</li> <li>• Communication channels (Escoitamos)</li> </ul>	<ul style="list-style-type: none"> <li>• Cooperation</li> <li>• Commitment</li> <li>• Visibility</li> <li>• Social contribution</li> <li>• Contribution to development</li> <li>• Image</li> <li>• Social innovation</li> <li>• Local GDP participation</li> </ul>

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**:

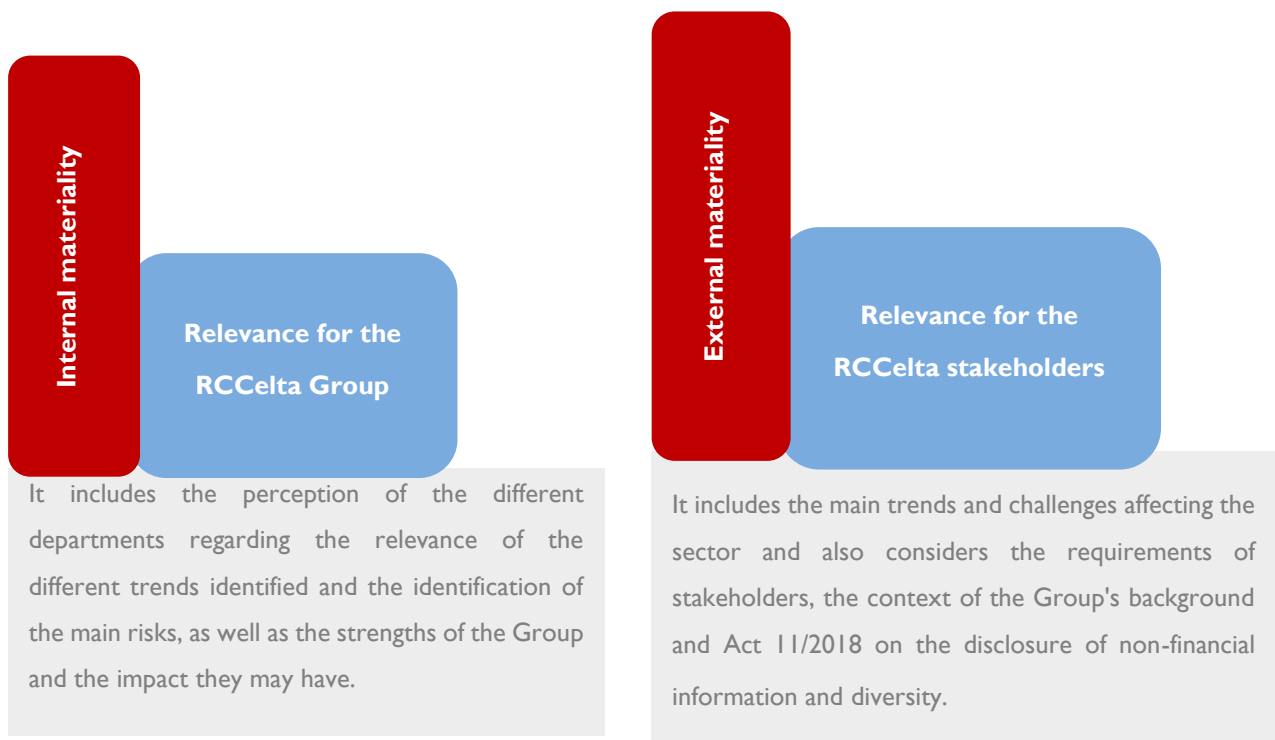
<b>ENVIRONMENTAL DIMENSION</b>	Environmental issues	<b>GOOD GOVERNANCE</b>	Transparency, ethics and integrity
	Commitment to sustainable development		Risk management
	Energy efficiency		Contribution to the Group
	Waste management		Ability to pay
	Water management		Quality and innovation in the products and services offered
	Protection of biodiversity		Commercial management
<b>SOCIAL DIMENSION</b>	Health and safety		Combatting corruption and bribery
	Social and personnel issues		Legal and fiscal compliance
	Contribution to society		Entertainment management/Consumers
	Contributions to foundations and NGOs		Subcontracting and suppliers
	Fans		Respect for human rights
	Social responsibility		Dialogue and relations with stakeholders
	Social projects and solidarity		Team competitiveness
	Brand reputation		Transparent information
	Education and positive values of sport		Tax ethics
	Commitment to the future youth level project		
<b>ECONOMIC DIMENSION</b>	Economic-financial results		
	Financial solidity		
	Economic monitoring by the LNFP		
	Debt control		
	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 RCCelta Group**:

## Stakeholders

### External relevance

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

#### **COMBATTING CORRUPTION AND BRIBERY**

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.



<b>LEGAL AND FISCAL COMPLIANCE</b>	<p>The RCCelta Group rejects any unlawful practices, integrating <b>ethical standards</b> into its activities and implementing the necessary mechanisms to tackle any kind of unlawful or unethical activity. Addressing professional activities with proper <b>economic solvency</b> and ensuring that the appropriate procedures are followed and that the customer receives the service with optimum quality.</p>
<b>COMMITMENT TO SUSTAINABLE DEVELOPMENT</b>	<p>The Group is strongly <b>committed to sustainable development</b> being conscious of the impact that its activity has on <b>employment</b> and <b>local development</b> 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>
<b>ABILITY TO PAY AND FINANCIAL SOLIDITY</b>	<p>The RCCelta Group <b>capitalises all profits obtained</b> each season, enabling it to <b>assume challenges</b> with the necessary <b>solvency</b> to execute them and placing emphasis on the <b>identification of risks</b> that could represent a potential threat to the <b>achievement</b> of each of the <b>objectives set</b>.</p>
<b>SUBCONTRACTING AND SUPPLIERS</b>	<p>Management of the <b>supply chain</b> is an increasingly relevant issue from the point of view of <b>sustainability</b>. 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>
<b>SOCIAL AND PERSONNEL ISSUES</b>	<p>One of the Group's most valuable assets is without doubt its <b>workers</b>. Much of the Group's success is down to them, meaning that our priorities must be to <b>encourage a good working environment</b>, ensure their <b>safety</b>, incentivise a <b>healthy lifestyle</b> and promote their <b>professional development</b> following the criterion of <b>equality</b> at all times.</p>
<b>ENVIRONMENTAL ISSUES</b>	<p>The environmental aspect is something that we cannot overlook. The Group's strategy is oriented toward a <b>circular economy</b> model, striving to achieve <b>sustainable use of resources and encouraging the use of renewable raw materials</b> 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>
<b>RESPECT FOR HUMAN RIGHTS</b>	<p><b>Respect for human rights</b> is one of the Group's essential building blocks. The promotion of <b>human dignity</b> and respect constitute the principles of the Group, prioritising ethical and responsible conduct at all times.</p>

### 3. ENVIRONMENTAL ISSUES.

The RCCelta 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:



#### 3.1. ENVIRONMENTAL IMPACTS AND ASSESSMENT PROCEDURES.

**GRI 302-1: Energy consumption within the organisation.**

**GRI 303-5 Water consumption.**

The Management of the RCCelta 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 undertook the implementation of a quality and environment management system in our work centres, pursuant to **ISO Standard 14001:2015**, 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.

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

- **ISO 9001:2015 Certificate RCCelta 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 **RCCelta 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 RCCelta Group supplier/client form.

A follow-up audit of the ISO 14001:2015 certificate was carried out in the first week of July 2021 which highlighted strong points such as the record books that register safety inspections and maintenance operations, as well as the improvement of waste separation in the different centres.

The RCCelta 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,
- Consumption Data, and
- Indicator level monitoring.

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

ENVIRONMENTAL ASPECTS	NATURE OF THE IMPACT	Abanca Balaídos Stadium	A Madroa Sports Facilities	Barreiro Stadium	A Sede Building
NATURAL GAS CONSUMPTION	EXHAUSTION OF RESOURCES	x	-	-	x
PROPANE GAS CONSUMPTION	EXHAUSTION OF RESOURCES	-	x	-	-
BOILER COMBUSTION ATMOSPHERIC EMISSIONS	AIR POLLUTION	x	x	x	x
ELECTRICITY CONSUMPTION	EXHAUSTION OF RESOURCES	x	x	-	x
WATER CONSUMPTION	EXHAUSTION OF RESOURCES	-	x	-	x
WASTE GENERATION: PLASTICS	NON-HAZARDOUS WASTE POLLUTION	x	x	x	x
WASTE GENERATION: PAPER	NON-HAZARDOUS WASTE POLLUTION	x	x	x	x
GENERATION OF BIODEGRADABLE WASTE	NON-HAZARDOUS WASTE POLLUTION	x	x	x	-
WASTE GENERATION: TONER	ELECTRICAL OR ELECTRONIC WASTE POLLUTION	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 2020/2021 season are not comparable to those of the 2019/2020 season due to the pandemic, during which many of the work centres were closed for several months and certain consumption figures are nil, while in the 2020/2021 season consumption was registered every month even if not all the usual activities were operational due to the restrictions, resulting in a lower generation of waste than in a normal season, but still a higher generation of waste than in the 2019/2020 season.

#### The environmental targets of the RCCelta Group have been:

1. **To reduce the generation of paper and cardboard waste by 10%** (target end date: 30 June 2021).

In relation to this target, the 2019/2020 season saw:

- Renewal of season tickets online, with the sale of tickets also taking place online,
- Introduction of the requirement to send contracts/delivery notes/receipts in electronic form,
- Introduction of online receipts at the RCCelta Group stores,
- Dissemination of minimisation recommendations and guidelines among interested parties (website, fan entry, LaLiga fan manual, electronic scoreboards...), and
- Creation of an environment suggestion box to encourage any interested party to participate in helping the environment.

The figure for the generation of paper and cardboard waste in the 2019/2020 season was 384 Kg (Kg collected by the authorised manager in July 2019 for treatment and recycling).

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 2020/2021 season was 386 Kg (Kg collected by the authorised manager in September 2020 for treatment and recycling).

2. **Reduce energy consumption by 10%** (target end date: 30 June 2021).

In relation to this target, the 2019/2020 season saw:

- Development of an energy efficiency project and change of the lighting in Balaidos, as well as carrying out an energy audit on the Abanca Balaidos Stadium.

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).

3. **Raising awareness among interested parties with proper environmental conduct according to the strategy and improvement initiatives of the RCCelta Group** (target end date: 30 June 2021).

In relation to this target, the 2019/2020 season saw:

- Dissemination of information on the environmental policy, objectives and performance of the Group on the website,
- Promotion of recycling among the fans who come to the stadium, with the electronic scoreboards publishing how much has been recycled to date within the stadium thanks to everyone's collaboration, and
- Inclusion of a section for environmental suggestions and comments in the Escoitamos channel.

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

- Carried out environmental awareness training actions.
- Introduced the use of recycled paper bags in the official RCCelta stores.

4. **Minimise the environmental impact associated with the environmental aspects derived from the acquisition of products and services and how they are used** (target end date: 30 June 2021).

In relation to this target, the 2019/2020 season saw:

- Promotion of transactions with suppliers in possession of an environmental certificate and/or a commitment to introduce environmental measures in the short/medium term (3 years).

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 RCCelta Group.

5. **Reduction domestic plastic container waste** (target end date: 30 June 2021).

In relation to this target, the 2019/2020 season saw:

- Installation of 6 water dispensers for use by personnel/customers/users of the centre (4 in A Sede (floors 2, 3, 4 and 5), 1 in the Abanca Balaidos Stadium and 1 in the A Madroa sports facilities), and
- Delivery of a personalised stainless-steel bottle with a letter on improving environment-friendly behaviour to each employee, representing a reduction in the consumption of water bottles for personal use to 0 units since February 2020.

We calculate that the total consumption for the season in the A Sede facilities totalled 18,725 33 cl water bottles, and after installing the dispensers, consumption fell to 6,240 units, at 30 June 2020.

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.

The RCCelta 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 RCCelta 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 2019/2020 season and in the 2020/2021 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 employees 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 employees of the RCCelta Group who form part of management staff as RCCelta 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 RCCelta Group.

In the 2020/2021 season environmental training was organised for all RCCelta 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.

Moreover, training on the self-protection Plan at the A Madroa and A Sede 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.

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.

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 RCCelta 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 RCCelta 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 RCCelta Group. The results on the consumption of resources make it possible to obtain a picture of the degree of the environmental impact.

To date, the consumption indicators monitored are those of the work centres falling within the scope of ISO 14001:2015:

- **ELECTRICITY CONSUMPTION:**

Electricity is consumed at the following Group facilities:

- the Abanca Balaídos Stadium,
- the A Madroa sports facilities,
- the Head offices, 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:

<b>ELECTRICITY CONSUMPTION BY LOCATION</b>			
<b>Facility</b>	<b>kWh</b>	<b>kWh</b>	<b>kWh</b>
	<b>consumed</b>	<b>consumed</b>	<b>consumed</b>
	<b>2018/2019 S</b>	<b>2019/2020 S</b>	<b>2020/2021 S</b>
Abanca Balaídos Stadium (*)	1,158,713	1,243,009	1,378,666
A Madroa (**)	277,697	232,625	152,287
A Sede Building (***)	356,969	327,160	365,300
<b>Total</b>	<b>1,793,379</b>	<b>1,802,794</b>	<b>1,896,253</b>

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

(\*\*) For A Madroa the billing periods were 02/07/2019 to 01/07/2020 and 02/07/2020 to 29/04/2021.

(\*\*\*) For A Sede the billing periods were 01/07/2019 to 30/06/2020 and 01/07/2020 to 30/04/2021.

The reduction in the electricity consumption at the A Madroa facilities is due to the first team training at the Ciudad Deportiva Afouteza facilities since December 2020. The electricity consumption in the 2020/2021 season is due to the increase in activity at the facilities compared to the 2019/2020 season.

#### • PROPANE GAS CONSUMPTION:

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

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:

<b>PROPANE CONSUMPTION</b>			
<b>Facility</b>	<b>Kg consumed</b>	<b>Kg consumed</b>	<b>Kg consumed</b>
	<b>2018/2019 S</b>	<b>2019/2020 S</b>	<b>2020/2021 S</b>
A Madroa	15,637	14,183	10,381
<b>Total</b>	<b>15,637</b>	<b>14,183</b>	<b>10,381</b>

The propane gas bills for the consolidation period were considered.

The reduction in the consumption of propane at the A Madroa facilities is due to the first team training at the Ciudad Deportiva Afouteza since December 2020.

#### • 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:

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

(\*) For the Abanca Balaídos Stadium, the billing periods were from 10/07/2019 to 30/06/2020 and 01/07/2020 to 30/06/2021.

(\*\*) For the A Sede Building, the billing periods were from 16/07/2019 to 07/07/2020 and from 08/07/2020 to 14/06/2021.

- **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 RCCelta 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, shared with another sports entity, meaning that management of this resource is assumed by Vigo City Council.

Specifically, the water consumption figures are the following:

<b>WATER CONSUMPTION BY LOCATION</b>			
<b>Facility</b>	<b>m<sup>3</sup> consumed</b>	<b>m<sup>3</sup> consumed</b>	<b>m<sup>3</sup> consumed</b>
	<b>2018/2019 S</b>	<b>2019/2020 S</b>	<b>2020/2021 S</b>
A Madroa (*)	28,149	27,435	18,015
A Sede Building (**)	1,171	1,557	3,497
<b>Total</b>	<b>29,320</b>	<b>28,992</b>	<b>21,512</b>

(\*) For A Madroa the billing periods were from 10/06/2019 to 10/08/2020 and 11/08/2020 to 14/06/2021.

(\*\*) For the A Sede Building the billing periods were from 22/07/2019 to 21/07/2020 and 22/07/2020 to 30/06/2021.

The reduction in water consumption at the A Madroa facilities is due to the first team training at the Ciudad Deportiva Afouteza since December 2020.

## 3.2. AIR POLLUTION.

### EMISSIONS FROM THE HEATING AND HOT WATER SYSTEMS.

---

The emissions generated by the activities directly carried out by the RCCelta 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

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.

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 RCCelta Group has been adopting measures to prevent pollution and reduce emissions from its facilities, such as the switch to LED lighting at the Abanca Balaidos 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 Balaidos 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 RCCelta 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 RCCelta Group at the sports facilities. The RCCelta 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 RCCelta 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 RCCelta Group project implemented by ECOEMBES pursues the following objectives:

- Collaborate in the implementation and improvement of the selective packaging waste collection system at the RCCelta 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.

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 RCCelta 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 RCCelta 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, which flows from the pitches 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 uses the following products with the corresponding LER codes:

HAZARDOUS WASTE		
Centre	LER Code	Waste Type
Abanca Balaidos Stadium (RCCelta)	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 (RCCelta)	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 Sede Sports Clinic (Afouteza e Corazón, S.L.U)	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 waste. For all other hazardous waste, the Group has an agreement with PMA for the proper management of the same.

### 3.4. CLIMATE CHANGE.

The main reason for the Group’s Carbon Footprint are 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 RCCelta 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	
	YEAR TOTAL	CO <sub>2</sub> EQ	YEAR TOTAL	CO <sub>2</sub> EQ
<b>ELECTRICITY</b>	1,802,794 KWh	378,587	1,896,253 KWh	398,213
<b>NATURAL GAS</b>	159,770 KWh	29,078	174,541 KWh	31,766
<b>PROPANE GAS</b>	14,183 Kg	55,774	10,381 Kg	40,823

\*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 RCCelta stores.

## 3.6. PROTECTION OF BIODIVERSITY.

The Ciudad Deportiva Afouteza project looks for a place where buildings 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. A landscape project, that takes advantage of the seasonal riches and the biodiversity of what surrounds us, working with native plants and trees.

The landscape project also proposes minimum maintenance, leaving the plants and trees in their natural state, thus reducing irrigation and energy expended on maintenance.

During the construction, we recovered or moved the most suitable “oaks”, ensuring the continuity of the landscape.

This landscape makes it possible to ensure the continuity of the native biodiversity by establishing corridors linking it to neighbouring forests and meadows.

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 RCCelta 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 employees, 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 RCCelta Group's staff data show 165 employees, of which 42% makes up personnel 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
2020/2021 S	165	7	2	70	0	63	23
		9		70		86	
2019/2020 S	176	7	2	72	0	70	25
		9		72		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).

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

SEASON	EMPLOYEES BY AGE		
	18-30 years	31-50 years	Over 50
2020/2021 S	62	76	27
2019/2020 S	74	76	26

As can be seen from the data analysed, the RCCelta 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 RCCelta Group we promote stable employment in the interest of lasting relationships with employees. In this analysis we have excluded the players 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	
2020/2021 S	25	21	30	1	15	3	95
2019/2020 S	28	21	46	4	3	2	104

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	
2020/2021 S	2	31	13	10	17	4	8	8	2	95
2019/2020 S	3	32	14	21	24	5	3	1	1	104



SEASON	CONTRACTS BY PROFESSIONAL CLASSIFICATION						Total
	Management (*)			Other areas (**)			
	Indefinite	Temporary	Part-time	Indefinite	Temporary	Part-time	
2020/2021 S	7	2	0	39	29	18	95
2019/2020 S	7	2	0	42	49	4	104

(\*): 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 2020/2021 season, there were 10 dismissals, of which 6 corresponding to coaching staff and players and the rest to other areas.

During the 2019/2020 season, there were two dismissals in Other areas in the 31-50 and +50 age brackets.

## 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
2020/2021 S	15,534.72	46,676.06	61,367.98	252,294.64	(***)	21,504.98	28,085.95
2019/2020 S	17,625.86	47,261.59	60,481.05	237,373.52	(***)	23,106.84	26,992.58

(\*): 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 2020/2021 season, the wages and salaries of the playing staff of the RCCelta Group totalled 50,161,971.74 euros (In the 2019-2020 season, the amount was 44,005,079.36 euros).

## EMPLOYEE BENEFITS.

---

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

- Two tickets to attend games of the first team and B team.
- Discounts in RCCelta Group stores.
- Discount at the Fundación Celta Campus, as well as in the rest of the activities it organises.
- Discount at the RCCelta 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 RCCelta Group is made up of two 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 RCCelta 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.
- At Fundación Celta de Vigo the working schedule is 39 hours a week, 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.

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 RCCelta Group which strives to protect employees from the risks derived from their work, avoiding or minimising the causes of professional accidents and illnesses.

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.

In the 2019/2020 season, Fundación Celta de Vigo received a discount due to its low accident rate.

## 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 2020/2021 season involved 24 employees (in the 2019/2020 season they involved 34 employees), of which 23 were personnel related to the sporting activity (all men) (in the 2019/2020 season they accounted for 30) and the rest to personnel from the Other Areas segment (one woman) (two men and two women the previous season).

Season	Number of occupational accidents	Frequency (*)	Seriousness (**)	Number of days lost (***)
2020/2021 S	24	92	6	64
2019/2020 S	34	123	4	35

(\*) *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 2020/2021 season the total number of hours of absenteeism was 13,591 hours, including the hours corresponding to occupational accidents and common illness (in the 2019/2020 season the total number of hours of absenteeism was 12,561 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 employees 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 pending 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 RCCelta 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 employees 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 RCCelta Group companies, as well as describing the system for detecting the training needs that will arise in the course of their labour relationship.

Moreover, the Group's employees can propose training to their respective directors where designed to improve their abilities or develop knowledge linked to their position at work.

The RCCelta Group employees have undergone training to meet the following objectives established by Group management:

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

The training received by employees 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 RCCelta 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
2020/2021 S	132	307	962	337	1,094	644
2019/2020 S	1,069	273	2,155	481	3,224	754

SEASON	AVERAGE NO. HOURS OF TRAINING BY PROFESSIONAL CLASSIFICATION					
	Management (*)		Other Areas (**)		Total	
	Men	Women	Men	Women	Men	Women
2020/2021 S	19	154	11	16	12	26
2019/2020 S	153	136	22	19	31	28

(\*): General management and area managers.

(\*\*): Administration, safety and facilities, marketing, commercial, stores, clinic, technical area with the exception of players.

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 RCCelta 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 regard to the rest of personnel, in the case of the corporate area of finance, administration and human resources, as well as the department of safety and facilities, there is a defined performance assessment methodology which is applied annually.

## 4.6. EQUALITY AND DIVERSITY.

The RCCelta 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 1<sup>st</sup> 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.

These measures include a report on the atmosphere in the workplace which analyses the degree of satisfaction of employees of the RCCelta Group.



At present, four disabled people are employed by the Group, three men and one woman. Moreover, the Group's staff is multicultural and diverse, with people from 20 nationalities represented (in the 2019/2020 season, there were 19 different nationalities).

## 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 RCCelta 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](mailto: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 RCCelta 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, the Group has sufficient means necessary to ensure access to all floors via ramps and lifts.

---

## 5. RESPECT FOR HUMAN RIGHTS.

At the RCCelta 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 RCCelta Group has a Whistleblowing Channel for reporting irregularities as well as a Crime Prevention Manual, which is provided to anyone joining the Group. During the 2020/2021 season no 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 employees 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 RCCelta 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.



**GCP-2020/0014**  
**GRUPO RC CELTA**

Between 16 and 18 June 2021 the Criminal Prevention Model audit was carried out, in line with LaLiga requirements, which highlighted the robustness of the IT security and the investment made in this sector by the RCCelta Group, as well as the training and awareness actions in criminal compliance. On the same dates, a follow-up audit for the Compliance Management System under the UNE 19601:2017 standard was held, which showed that the Group was oriented towards continual improvement and is working to process all the observations and recommendations included in the reports.

The RCCelta Group has Manuals and Policies approved at the highest level and notified to all persons and stakeholders of RCCelta 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 RCCelta 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 the 2020/2021 season, in relation to this diagnostic report, the one from the previous season remains in force in relation only to the context part as there were no changes to the activity or structure of the organisation; however, the assessment of criminal risks was updated in May 2021, in line with new scales (which we have defined in Excel format in order to simplify follow-up of the same).

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 RCCelta 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 2020/2021 season were:

- **Dissemination campaign**, highlighting communications relating to: (i) data protection and compliance training sessions for all Group employees, (ii) delivery of the “Best practice guide for players and coaches 2020/2021” to all Group employees, and (iii) sending the Group’s code of ethics and policies, together with the criminal risk prevention manual, compliance policy and whistleblowing channel.
- **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, 2020/2021 season”.

- **Training:** obligatory for all Group employees. When an employee joins the RCCelta Group, including temporary work agency staff and personnel on work experience, before starting work at the RCCelta Group, he/she is informed of all the Group's policies and the code of ethics and undertakes to comply with them; after signing, the employee is sent the following documentation via email: the Group's code of ethics and policies, communication on data protection, notice regarding privacy of biometric data, user's manual for clocking on, 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 employees or others who were unable to attend.
- **External:** by publication on the website of everything related to compliance and good governance at the RCCelta Group and inclusion of the compliance commitment in the client and supplier file for the RCCelta 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 RCCelta Group employees on criminal risk prevention**, the main training activities held in the 2020/2021 season being the following:

- **Training for Governing Bodies:** two members of the Board of Directors attended the training session held in the 2020/2021 season.
- **Playing and coaching staff:** during the 2020/21 season, improvements were made in comparison to the previous one. The staff attended not just the integrity workshop where they were given the best practice guides, but also the criminal compliance training which addressed all the important points they must be aware of, just like the rest of the employees. 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 RCCelta Group employees:** 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 2020/2021 season 171 employees attended, while 117 attended 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 2020/2021 season, no complaints were received via [canaldenuncias@rccelta.es](mailto:canaldenuncias@rccelta.es).

During the 2019/2020 season, one complaint was received via [canaldenuncias@rccelta.es](mailto:canaldenuncias@rccelta.es) which was properly managed in January 2020.

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

## CODE OF CONDUCT AND PROFESSIONAL ETHICS.

---

The image of the RCCelta Group is the result of a collective process, constructed with dedication and work over the years. All members of the RCCelta 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 RCCelta 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 employees, but collaborators, partners, sponsors, competitors, suppliers and other third parties linked to the RCCelta Group.

## 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 RCCelta Group for financial or other gain, by employees, 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 RCCelta 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 RCCelta 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 RCCelta 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 employee, 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 employee 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 an employee, player, manager or member of a management body adopts measures or has interests that can hinder the performance of his/her duties in the RCCelta Group, in an objective and effective manner, or can harm, obstruct or jeopardise its business objectives.

Conflicts of interest can also arise when employees, 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 RCCelta Group.

Faced with these risks, the RCCelta Group establishes a series of concrete instructions for its employees 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 RCCelta Group.
- **Services to partners:** in relations with partners, the principles of equal treatment, objectivity and transparency will apply.

- Conflict between the interests of **employees, players, collaborators, managers or members of the management body**, and those of third parties related to the RCCelta Group: in the event that the personal relationship of a person related to the RCCelta 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.

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 RCCelta Group for personal benefit:** the property or information of the RCCelta Group, or a person's position in the same, will not be used to obtain gain for oneself, or for friends or relations.
- **Purchases, sales and other transactions:** commercial contracts and agreements will only be handled by employees authorised to do so.

## 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 employees, 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 employees, 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 employees, 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 employees, 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](mailto: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 the employees' 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 2020/2021 season and the preceding season, Real Club Celta de Vigo, S.A.D., made the following donations:

<b>BENEFICIARY</b> <b>2020/2021 SEASON</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
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

<b>BENEFICIARY</b> <b>2019/2020 SEASON</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
Fundación Celta de Vigo	Promotion of sport in all spheres	€1,846,749.18
Xunta de Galicia	Meeting healthcare needs related to the COVID-19 pandemic	€ 262,335.55

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

PRODUCTS FOR SOCIAL WORKS AND	
RECIPIENT	CAUSE
ORLANDO JEAN MARC	BENEFICIAL ACTION
FEDERACIÓN GALEGA DE FÚTBOL	BENEFICIAL ACTION
CARLOS CANTARELO	SICK KID
COLEGIO HOGAR SAN JOSÉ	BENEFICIAL ACTION
SORTEO CÁRITAS	CÁRITAS
RAMÓN BRIANES	COLLABORATOR OLDEST FOUNDATION
RIFA ASOCIACIÓN VODEA	FUNDRAISER FOR THE PURCHASE OF A DEFIBRILLATOR
GASOL FOUNDATION	EVENT
PAULO DANIEL	FAN
COLEGIO MIRALBA-JESUITINAS VIGO	EVENT
EL SUEÑO DE VICKY	FOUNDATION FOR THE FIGHT AGAINST CHILDHOOD CANCER
HOMENAJE ÁNGEL PÉREZ	EVENT
HOMENAJE CASA PACO	EVENT
AYUVI	BENEFICIAL ACTION

## 7. INFORMATION ON THE COMPANY.

The professional football industry generates economic activity consisting of:

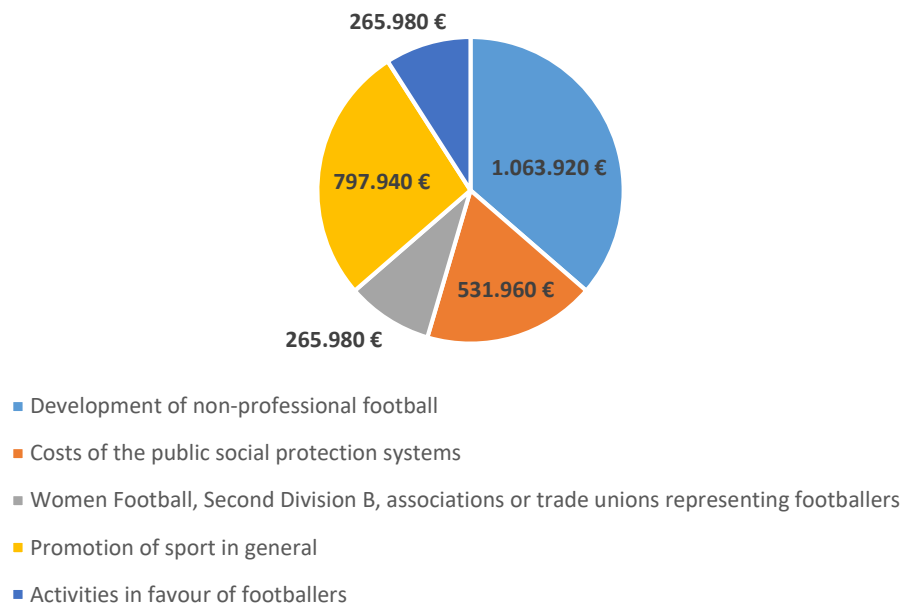
- Consumption around the stadiums,
- Travel to the stadium and accommodation,
- Sports bets,
- Sale of sports videogames and TV packages,
- Press and advertising, and
- Interaction on social media and digital platforms.

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**.

The contribution to economic development in the 2020/2021 season totalled 2,925,780.00 euros, with the following breakdown:

Contribution economic development: 2,925,780€



The contribution to economic development in the 2019/2020 season totalled 1,674,000 euros, with the following breakdown:

Contribution economic development: 1,674,000 €





## 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 RCCelta 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 RCCelta is the leading representative of Sport in Vigo and one of the most important in Galicia.
- Because RCCelta, 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 RCCelta represents the aspirations of lots of children who get involved in sport by playing football and the enthusiasm for sports of many adults.
- Because RCCelta 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 RCCelta 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.

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.

During the 2019/2020 season, the activities performed by the Foundation benefitted 4,893 natural persons and 95 legal persons. Moreover, a total of 2,258 members participated in the actions, including honorary members, patrons and collaborators.

In economic terms in the 2020/2021 season, through its Foundation, the RCCelta Group 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. In the 2019/2020 season, it granted monetary aid worth 1,051,517.87 euros, of which 842,961.52 euros corresponded to the youth levels and 208,556.35 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.

The actions with the greatest impact are described below:

#### **YOUTH LEVELS.**

---

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. Specifically, the task consists of educating children about healthy habits, in ethical and sporting values and providing players for the RCCelta first team and B team. This activity is mainly carried out at the A Madroa sports facilities and the number of beneficiaries of the activity totals 192.

As a result of the situation created by COVID-19 this season 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 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.

Normally, four days a year, the Salón Regio hosts the D.O. Celta training courses, which consists of talks by different personalities from the world of sport for the coaching staff from A Canteira, partner clubs, AFAVI and the Foundation's schools, reflecting on the values that govern this project, on the guidelines to be followed in fitness training in each category, on ethical principles and the playing style and model.

This season, due to the situation caused by COVID-19, holding the initiative was considered inadvisable.

### WANDA TRAINING PROGRAMME.

---

The aim of this programme is for children chosen by WANDA to learn about the culture of the RCCelta Group, with a view to ensuring successful development in terms of teaching and training. The aim is to achieve integration into Spanish culture, and more specifically into Galician culture, for the Chinese children selected. They are given the opportunity to learn the language, customs and culture, go on excursions/visits and take part in the physical activity involved in football.

Beyond this objective, the programme promotes respect for people, coexistence, cooperation and solidarity for both the children in the WANDA programme and the young people belonging to the RCCelta youth levels. Moreover, in the 2020/2021 season, children from the WANDA programme formed part of the Juvenil A team. In the 2020/2021 season, we had 9 Chinese pupils and in the 2019/2020 season there were 17, the fall in number being caused by the pandemic.

Both in the three months from December to February 2020/2021 and in the 2019/2020 season, coaches from the RCCelta Group travelled to Dalian, to train children of different ages in 3 schools in Dalian, in order to teach the players in the grassroots level of the city's team, Dalian Pro, about values.

### INTERNATIONAL CAMPUSES.

---

The aim of the International Campuses is to spread the sports culture and philosophy of the RCCelta 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.

### SUMMER CAMPUSES.

---

The Fundación Celta Campuses by Cabreiroá are held mainly in the summer months, looking to offer Galician boys and girls an activity for their free time based on sport, football in particular. It offers fun and quality training which helps promote physical activity and sporting values among children and adolescents.

In these campuses, children and adolescents participate in the practice of regulated sports, that is, subject to timetables and programmes set out in sports technical training. The number of beneficiaries was 528 this season (in the 2019/2020 season the number of beneficiaries was 2,193).

The effects of COVID-19 on the summer campuses affect the planning for the summer campuses in the 2020/21 season, due to the safety protocols to be applied.

## 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 2020/2021 season, had 1,090 beneficiaries and were held at the following venues: A Madroa, Colegio O Castro Internacional, Colegio Los Sauces (Pontevedra), Concello Riveira (A Coruña), Coia Campo Federativo (Vigo), Club Apóstol Santiago, Cambados, Moaña and Praiña (Teo). In the 2020/2021 season the number of venues was increased, with new football training and advisory schools (Praiña, Moaña, Riveira).

These activities, in the 2019/2020 season, had 2,018 beneficiaries and were held at the following venues: A Madroa, Colegio O Castro Internacional, Colegio Los Sauces (Pontevedra), Club Louro Tameiga (Mos), UD Mos, At Riveira (A Coruña), Juventud Cambados (Pontevedra), Dodro (A Coruña), Coia Campo Federativo (Vigo), Muros (Coruña), Pabellon (Ourense), Goian (Pontevedra).

## 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 2020/2021 season had 298 beneficiaries. In the 2019/2020 season, there were 153 beneficiaries.

---

## 7.2. DIALOGUE WITH LOCAL COMMUNITIES.

The RCCelta 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 RCCelta Group closer to its local population, although in the 2020/2021 season, due to the restrictions imposed by the health authorities regarding the holding of activities due to COVID-19, some could not be held and others involved reduced numbers, such as:

- Visits by schools to the Abanca Balaidos Stadium, Eurorregión Celeste and Carrera Invasión Celeste (not yet held this season),
- Visits to hospitals (this season there were fewer visits to hospitals at Christmas),

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

---

RCCelta 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. RCCelta collaborated with 14 organisations on different campaigns and acts in the 2020/2021 season (in the 2019/2020 season we collaborated with 22 organisations).

## 7.3. COLLABORATIONS, ASSOCIATION AND SPONSORSHIP.

The RCCelta 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 INTEGRAL

---

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, travelling all around Spain.  
LaLiga, through its Foundation, has organised LaLiga Genuine, 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.
- The Galician Adapted Sport Football 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 with other teams, associations and schools, or the participation of Celta Integra players in training sessions with RCCelta youth levels.

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

- Return to training as usual,
- Virtual training (Zoom),
- F-8 Tournament, Galician Adapted Sports Federation,
- Fifth anniversary celebration of Celta Integra and the “odd socks” Initiative
- Virtual LaLiga Genuine competition,
- 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 Celta B games, 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.

The 2020/2021 season squad is comprised of 25 players and 3 coaches and had 27 players in the 2019/2020 season. There was one female player in both seasons.

#### **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 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.

---

## CHEMOBOX MOVEMENT.

The RCCelta Group wants to support the youngest Celta fans who are facing the most serious challenge of their lives. After each match played at the Abanca Balaídos Stadium, the visiting executives are shown the present that will be given to each of the kids in their name, thus involving them directly in this beautiful initiative. They are personalised drip covers with the colours and the crest of the club for the children receiving treatment in the Paediatric care unit of the Hospital Álvaro Cunqueiro in Vigo, with four of them being given to hospital on behalf of each visiting team. Each of these drip covers will bear the word ‘Afouteza’ (*undying spirit and willingness*).

---

## THE GASOL FOUNDATION COACH+ HEALTH PROGRAMME.

Thanks to this alliance, the children, families and coaching staff belonging to the Denis Suarez Football School, which collaborates with Fundación Celta de Vigo, will receive training and workshops promoting the four pillars of a healthy lifestyle (physical activity and sport, food, sleep and emotional wellbeing) through football.

# 8. SUPPLIERS AND SUBCONTRACTORS.

## 8.1. SUBCONTRACTING AND SUPPLIERS.

### GRI 102-9: Supply chain.

In its own activity, the RCCelta 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 RCCelta 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:



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

2019/2020 SEASON (*)	No. SUPPLIERS	ZONE		DISTRIBUTION ACTIVITY/FAMILY					
		Local (*)	Non Local	Clinic	Services	Purchase clothes /Store	Real estate	Sport entity	Agents
<b>RCCELTA DE VIGO, S.A.D.</b>	584	40.41%	59.59%	0%	82.36%	0.68%	3.94%	7.71%	5.31 %
<b>AFOUTEZA E CORAZÓN, S.L.U.</b>	110	70.00%	30.00%	23.64%	49.09%	24.55%	2.73%	0%	0%
<b>FUNDACIÓN CELTA DE VIGO</b>	147	57.82%	42.18%	0%	99.32%	0.68%	0%	0%	0%

(\*) 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 RCCelta 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 RCCelta 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 RCCelta 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 RCCelta 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:

		<b>% Certified Suppliers (*)</b>							
	<b>Suppliers</b>	<b>% ISO 14001 (Environment)</b>		<b>% ISO 45001 (ORP)</b>		<b>% ISO 50001 (Energy Manag.)</b>		<b>% ISO 9001 (Quality)</b>	
<b>Season</b>	<b>LOCAL</b>	YES	NO	YES	NO	YES	NO	YES	NO
<b>2020/2021</b>	<b>133</b>	17.29%	82.70%	3.75%	96.24%	0.75%	99.24%	19.54%	80.45%
<b>2019/2020</b>	<b>129</b>	15.50%	84.50%	3.10%	96.90%	0.77%	99.23%	4.65%	95.35%

(\*) 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 2020/2021 season, a relevant incident was detected in the services/products provided to the RCCelta Group leading it to cease using that supplier's services. All others were re-assessed positively and have been maintained as approved suppliers of the Group. During the 2019/2020 season there were no relevant incidents.

Moreover, during the 2020/2021 season monitoring of fulfilment by suppliers of the environmental, workplace health and safety and/or 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 RCCelta, 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.

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 2020/2021S			% of local purchases 2019/2020S		
	Local (Pontevedra)	Rest of State	Outside State	Local (Pontevedra)	Rest of State	Outside State
<b>REAL CLUB CELTA DE VIGO, S.A.D.</b>	45.80%	39.29%	14.91%	11.87%	45.99%	42.14%
<b>AFOUTEZA E CORAZÓN, S.L.U.</b>	99.14%	0.86%	0.00%	89.20%	10.80%	0.00%
<b>FUNDACIÓN CELTA DE VIGO</b>	87.85%	12.15%	0.00%	88.38%	11.56%	0.06%

## 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 RCCelta 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 RCCelta 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@RCCelta.es](mailto:lopd@RCCelta.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 RCCelta Group ([www.RCCelta.es](http://www.RCCelta.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@rccelta.es](mailto:lopd@rccelta.es) during the 2020/2021 and 2019/2020 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](mailto: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 RCCelta Group and is available on the corporate website.

During the 2020/2021 season, no communications or reports were received via this Channel, while during the 2019/2020 season one communication or report was received via the Channel and was duly resolved.

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 2021 the corresponding review of the management system was carried out following an external audit.

## 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](mailto:denunciaacoso@rccelta.es) and no reports were received in the course of the 2020/2021 season.

## GENERAL INCIDENTS.

---

Since November 2017 the RCCelta Group has placed the “Escoitamos” channel (<https://escoitamos.rccelta.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 RCCelta 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” 15,421 times.

During the 2020/2021 season the figure for “Escoitamos” was 5,661, the topics involved being:

<b>"ESCOITAMOS" TOPICS</b>	<b>Times used 2020/2021 S</b>	<b>% Escoitamos 2020/2021 S</b>	<b>Times used 2019/2020 S</b>
Season tickets	3,638	64.26%	2,120
Other tickets	168	2.97%	912
Facilities	36	0.64%	58
RCCelta stores	459	8.11%	138
A Sede Sports Clinic	12	0.21%	15
Environmental suggestions	4	0.07%	3
Other enquiries	1,344	23.74%	2,743
<b>Total times used</b>	<b>5,661</b>		<b>5,989</b>

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@rcelta.es). During the season, a total of 6,470 emails were sent, showing the degree of compliance with the commitment to respond within three business days (five during the season ticket renewal period).

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.
- Growth of Ecommerce (retail products), leading to growth of the Group’s online store by 142.78% in the 2020/2021 season, in turn generating an increase in enquiries related to the stores.
- The impossibility of having people in the stadium at the end of the 2019/2020 season meant that the refund or exchange of the part of the season tickets paid at the start of the season had to be via electronic wallet. During the 2020/2021 season this issue was still the subject of enquiries.

## SAFETY AT THE FACILITIES.

---

With a view to guaranteeing the safety of all users or visitors to our facilities, and overseeing compliance with the legislation designed to eradicate violence in sport, the RCCelta 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 2020/2021 season Celta B only played 8 matches before a crowd and the first team only played 1 due to COVID -19, with no incidents being recorded in this regard, while those in the 2019/2020 season (since August 2019), were derived from 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.

In the 2019/2020 season, the RCCelta 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. RCCelta is the first and only 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 RCCelta Group (Real Club Celta de Vigo, S.A.D., Afouteza e Corazón, S.L.U. and Fundación Celta de Vigo).

All the facilities and services of the RCCelta 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, RCCelta Clinic, official RCCelta 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 and disinfecting them on a weekly basis. 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.

The RCCelta Group carried out lateral flow tests on all its employees in the 2020/2021 season.



## 9.2. CUSTOMER SATISFACTION.

In addition to introducing measures that make it possible to identify violations of users' rights, the RCCelta 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
<b>FUNDACIÓN CELTA DE VIGO</b>	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 2021
	Security management and management, conservation and maintenance of the sports facilities and head offices.	July 2021
<b>REAL CLUB CELTA DE VIGO, S.A.D.</b>	Security management and management, conservation and maintenance of the sports facilities and head offices.	July 2021
	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 2021
	Security management and management, conservation and maintenance of the sports facilities and head offices.	July 2021

<b>AFOUTEZA E CORAZÓN, S.L.U.</b>	<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>May 2021</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. In the 2019/2020 season, given the situation caused by COVID-19, even though the competition resumed with matches being held behind closed doors, the RCCelta Group did not feel that it was essential that they be held, but in the 2020/2021 season fans were allowed into the stadium for the first team's last match of the season at the Abanca Balaidos Stadium. After the match, those who attended were sent a questionnaire on satisfaction and the assessment was positive, particularly in relation to physical safety at the facilities and the measures adopted in relation to Covid-19.

#### SURVEYS TO MEASURE SERVICES.

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.

#### SURVEYS ON THE FOUNDATION'S ACTIVITIES.

In the 2020/2021 season a survey was given to the participants in the 2021 Easter week clinic, with the parents giving a very positive assessment.

In the 2019/2020 season, given the situation caused by COVID-19, although an online plan was designed in order to maintain physical activity and learning about healthy habits in the case of the children enrolled in the football schools, the RCCelta Group did not consider it essential to put it into practice.

### 9.3. 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 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 RCCelta 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:

<b>ABANCA BALAÍDOS SEASON TICKET HOLDER OFFICE</b>
<b>A SEDE STORE</b>
<b>ABANCA BALAÍDOS STORE</b>
<b>A SEDE RECEPTION</b>
<b>RCCelta CLINIC</b>

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

In relation to claims and complaints received during the 2020/2021 season, the outcome was as follows:

<b>TYPE</b>	<b>No.</b>	<b>DESCRIPTION</b>
<b>CONSUMER AFFAIRS CLAIMS, received in the 2020/2021 season</b>	19	Being resolved by the Galician Consumer Affairs Institute (IGC)
<b>CLAIMS BEING PROCESSED BY THE IGC from previous seasons</b>	4	
<b>CLAIMS SUBMITTED ON RCCelta GROUP CLAIM FORMS.</b>	16	15 from season ticket holders and 1 from a customer in the store, processed by the RCCelta 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.

In relation to claims and complaints received during the 2019/2020 season, the outcome was as follows:

<b>TYPE</b>	<b>N°</b>	<b>DESCRIPTION</b>
<b>CONSUMER AFFAIRS CLAIMS</b> , received in the 2019/2020 season	3	Being resolved by the Galician Consumer Affairs Institute (IGC)
<b>CLAIMS BEING PROCESSED BY THE IGC</b> from previous seasons	3	
<b>CLAIMS SUBMITTED ON RCCELTA GROUP CLAIM FORMS.</b>	16	All from season ticket holders and managed by the RCCelta Group, so that in 87.50% of the same allegations were made on the claim form itself and the remaining 12,50% were responded to via registered post with acknowledgment of receipt.

## 10. TAX INFORMATION.

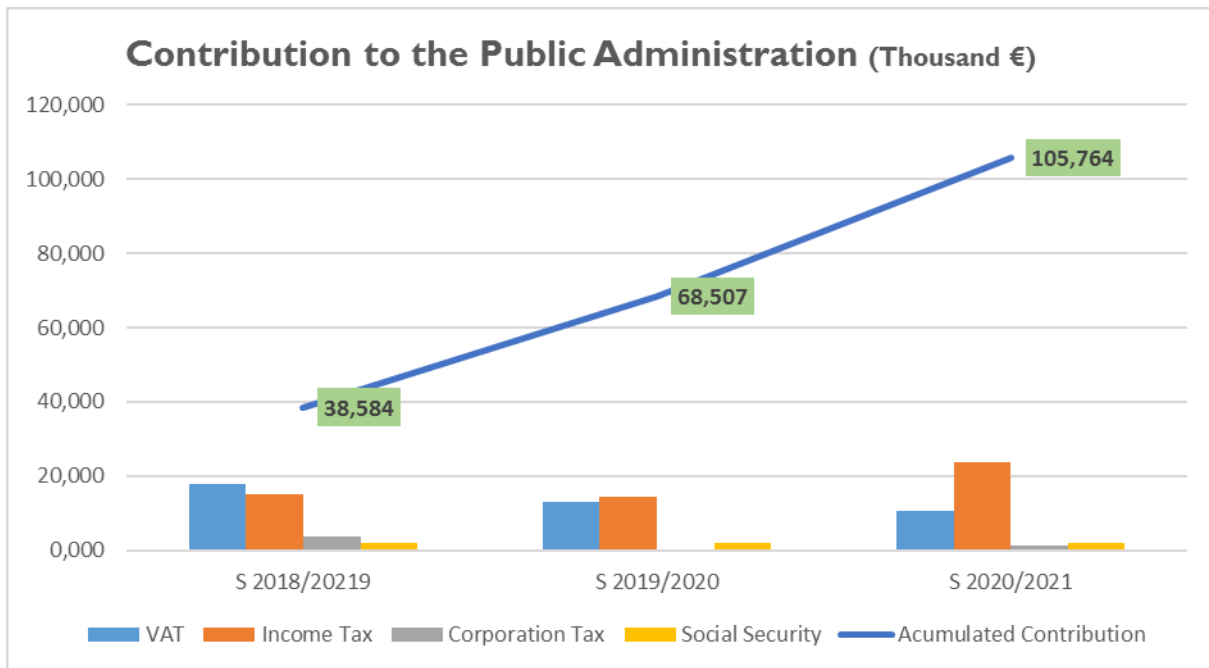
### **GRI 201-I: Direct economic value generated and distributed.**

The tax strategy of the RCCelta Group is focused on:

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

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

The tax contribution of the RCCelta Group is limited to Spain, with a total contribution of the Group in the 2020/2021 season of 37,257 thousand euros and 29,923 thousand euros in the 2019/2020 season. The distribution of this contribution can be seen in the following diagram:



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 249 thousand euros, in the 2019/2020 season, corresponds to payments on account worth 2,149 thousand euros and the refund of corporation tax from the previous season for the amount of 1,900 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 RCCelta 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:

<b>ECONOMIC VALUE GENERATED AND DISTRIBUTED BY THE RC CELTA GROUP (EUROS)</b>		
<b>ITEM</b>	<b>2020-2021 (1)</b>	<b>2019-2020 (1)</b>
<b>Direct economic value generated</b>	<b>73,761,714</b>	<b>102,525,113</b>
Net turnover	62,054,776	64,101,955
Other operating income	4,867,263	3,515,087
Income from financial investment	231,186	73,777
Result of the transfer of real estate (sale of properties, infrastructures, equipment) (2)	6,608,489	34,834,293
<b>Economic value distributed</b>	<b>108,377,118</b>	<b>99,300,973</b>
Operating expenses (payments for raw materials, components for products, facilities and services acquired).	1,106,494	1,603,357
Operating expenses (leases of properties, licences, subcontracted workers, and training costs for employees or protective equipment for employees).	12,513,149	15,894,287
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>	50,817,276	44,665,102
Employee salaries and benefits (Includes social benefits. Not including training). <i>*Non coaching and playing staff.</i>	6,467,056	6,879,586
Payments to capital providers (dividends for shareholders and interest payments to capital providers).	192,438	73,335
Payments to the government (taxes accruing in the financial year, including Corporation Tax and Special Taxes).	37,257,312	29,922,677
Investment in the community (donations, contributions to NGOs, social programmes)	23,393	262,336
<b>Economic value withheld</b>	<b>-34,615,404</b>	<b>3,224,140</b>
<i>(1) Period from July to June each year (July 2020-June 2021 and July 2019-June 2020).</i>		
<i>(2) Result from the transfer of players.</i>		

The RC Celta Group, in the 2020/2021 season, processed operating subsidies worth 1,052,269.69 euros, obtaining an amount of 587,727.83 euros, with the following breakdown:

- Subsidy from the Spanish Football Federation for the amount of 364,708.27 euros for the academy values programme,
- Subsidies from the Professional Football League for the amount of 181,087.60 euros, in aid for corrective/evolutive maintenance, as well as preventive maintenance of sports facilities,
- Subsidy from the Xunta de Galicia for the amount of 4,500.95 euros, for the organisation of sporting activities,
- Subsidy from the Galician Energy Institute for carrying out an energy audit, introducing management systems and energy efficiency and saving projects for the amount of 35,108.63 euros, and
- Subsidy from Vigo City Council for non-profit entities for the amount of 2,322.38 euros.

The RCCelta Group, in the 2019/2020 season, processed operating subsidies for the amount of 917,425.75 euros, obtaining an amount of 570,739.56 euros, the breakdown being:

- Subsidy from the Spanish Football Federation for the amount of 370,358.30 euros for the academy values programme,
- Subsidies from the Professional Football League for the amount of 192,727.90 euros, in aid for corrective/evolutive maintenance, as well as preventive maintenance of sports facilities,
- Subsidy from the Xunta de Galicia for the amount of 5,960.73 euros, for the organisation of sporting activities, and
- Subsidy from the Mutua due to the low accident rate for the amount of 1,692.63 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"> <li>GRI 102-14: Statement from senior decision-maker</li> </ul>
Profile of the organisation	ANALYSED IN SECTION 0 OF THE REPORT	<ul style="list-style-type: none"> <li>GRI 102-51: Date of most recent report.</li> <li>GRI 102-52: Reporting cycle.</li> <li>GRI 102-53: Contact point for questions regarding the report.</li> </ul>
	ANALYSED IN SECTION 1.1 OF THE REPORT	<ul style="list-style-type: none"> <li>GRI 102-1: Name of the organisation.</li> <li>GRI 102-2: Activities, brands, products and services.</li> <li>GRI 102-3: Location of headquarters.</li> <li>GRI 102-4: Location of operations.</li> <li>GRI 102-5: Ownership and legal form.</li> <li>GRI 102-6: Markets served.</li> </ul>
System of governance	ANALYSED IN SECTION 1.3 OF THE REPORT	The GRI standards responded to are: <ul style="list-style-type: none"> <li>GRI 102-18: Governance structure.</li> </ul>
Strategy	ANALYSED IN SECTION 1.4 OF THE REPORT	<ul style="list-style-type: none"> <li>GRI 102-15: Key impacts, risks and opportunities.</li> </ul>
Main business figures	ANALYSED IN SECTION 1.5 OF THE REPORT	<ul style="list-style-type: none"> <li>GRI 102-7: Scale of the organisation.</li> </ul>
MATERIALITY ANALYSIS		
SCOPE	CONTENT	GRI STANDARD
Materiality analysis	ANALYSED IN SECTION 2 OF THE REPORT	<ul style="list-style-type: none"> <li>GRI 102-46: Defining report content and topic Boundaries.</li> <li>GRI 102-47: List of material topics.</li> </ul>

<b>ENVIRONMENTAL ISSUES</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
Information on environmental issues	<b>ANALYSED IN SECTION 3.1 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>• GRI 302-1: Energy consumption within the organisation.</li> <li>• GRI 303-5 Water consumption.</li> </ul>
Air pollution	<b>ANALYSED IN SECTION 3.2 OF THE REPORT</b>	N/A
Circular economy and waste prevention and management	<b>ANALYSED IN SECTION 3.3 OF THE REPORT</b>	N/A
Climate change	<b>ANALYSED IN SECTION 3.4 OF THE REPORT</b>	N/A
Protection of biodiversity	<b>ANALYSED IN SECTION 3.5 OF THE REPORT</b>	N/A
<b>SOCIAL AND PERSONNEL ISSUES</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
Employment	<b>ANALYSED IN SECTION 4.1 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>• GRI 405-1: Diversity of governance bodies and employees.</li> <li>• GRI 405-2: Ratio of basic salary and remuneration of men to women.</li> </ul>
Health and safety in the workplace (HSW)	<b>ANALYSED IN SECTION 4.3 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>• GRI 403-2: Hazard identification, risk assessment and incident investigation.</li> </ul>
Social relations	<b>ANALYSED IN SECTION 4.4 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>• GRI 102-41: Collective bargaining agreements.</li> <li>• GRI 403-4: Worker participation, consultation and communication on health and safety</li> <li>• GRI 403-1: Occupational health and safety management team</li> </ul>
Training	<b>ANALYSED IN SECTION 4.5 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>• GRI 404-1: Average hours of training per year per employee.</li> </ul>
<b>ISSUES RELATED TO THE RESPECT FOR HUMAN RIGHTS</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
Due diligence procedures regarding human rights	<b>ANALYSED IN SECTION 5 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>• 406-1 Incidents of discrimination and corrective actions taken</li> </ul>
Promotion and compliance with ILO conventions	<b>ANALYSED IN SECTION 5 OF THE REPORT</b>	N/A
Due diligence procedures regarding forced labour and child labour	<b>ANALYSED IN SECTION 5 OF THE REPORT</b>	N/A
<b>ISSUES RELATED TO COMBATTING CORRUPTION AND BRIBERY</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
Preventive measures against corruption, bribery and money-laundering	<b>ANALYSED IN SECTION 6.1 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>• GRI 102-16 Values, principles, standards and rules of behaviour</li> <li>• GRI 205-2: Communication and training about anti-corruption policies and procedures</li> </ul>

<b>Contributions to foundations and non-profit entities</b>	<b>ANALYSED IN SECTION 6.2 OF THE REPORT</b>	N/A
<b>INFORMATION ON THE COMPANY</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
<b>Commitment to employment and local development</b>	<b>ANALYSED IN SECTION 7.1 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>GRI 413-1: Operations with local community engagement, impact assessments and development programmes.</li> </ul>
<b>INFORMATION FOR CLIENTS AND CONSUMERS</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
<b>Subcontracting and suppliers</b>	<b>ANALYSED IN SECTION 8.1 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>GRI 102-9: Supply chain</li> </ul>
<b>Commitment to local development</b>	<b>ANALYSED IN SECTION 8.2 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>GRI 204-1: Procurement practices. Proportion of spending on local suppliers.</li> </ul>
<b>INFORMATION FOR CLIENTS AND CONSUMERS</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
<b>Health and safety of consumers</b>	<b>ANALYSED IN SECTION 9.1 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services.</li> </ul>
<b>Customer satisfaction</b>	<b>ANALYSED IN SECTION 9.2 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data</li> </ul>
<b>FISCAL INFORMATION</b>		
<b>SCOPE</b>	<b>CONTENT</b>	<b>GRI STANDARDS</b>
<b>Fiscal information</b>	<b>ANALYSED IN SECTION 10 OF THE REPORT</b>	<ul style="list-style-type: none"> <li>GRI 201-1: Direct economic value generated and distributed</li> </ul>

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 29, 2021 and this document is a literal translation of it

## VERIFICATION REPORT.

Real Club Celta de Vigo, S.A.D., has submitted this Report on the RCCelta Group for external verification. This Non-Financial Information Statement was verified by Auren Auditores SP, S.L.P., on 30 September 2021, pursuant to standard ISAE3000 (revised).