

The calculation of relevant expenses and their reconciliation to the accompanying financial statements are as follows:

	Thousands of euros		
	T	T-1	T-2
	6/30/2018	6/30/2017	6/30/2016
Relevant expenses			
Cost of sales / equipment	4,525	3,906	3,890
Employee remuneration expense	462,902	324,285	322,800
Other operating expenses	164,009	137,241	127,338
Amortization / Impairment of players' registration rights	113,503	64,510	61,386
Losses on the sale of players' registration rights	200	3,746	864
Finance cost and dividends	12,912	4,607	14,152
Other expenses not classified in the above headings	20,195	44,370	24,242
<b>Total relevant expenses</b>	<b>778,245</b>	<b>582,666</b>	<b>554,672</b>
Expenses recognized in the financial statements			
Total operating expenses	881,886	-	-
Total financial expenses	12,935	-	-
Total corporate income tax	7,218	-	-
Total expenses recognized in the financial statements	902,039	-	-
<b>Difference</b>	<b>123,793</b>	-	-
Reconciling items			
Depreciation / Impairment of property, plant, and equipment	13,765	-	-
Depreciation / Impairment of sporting assets	5,173	-	-
Tax expenses (corporate income tax)	7,218	-	-
Expenses from directly-attributable community development activities	4,886	-	-
Other expenses not included in the above reconciling items	92,751	-	-
<b>Total reconciling items</b>	<b>123,793</b>	-	-