



FC BARCELONA

Materiality Assessment

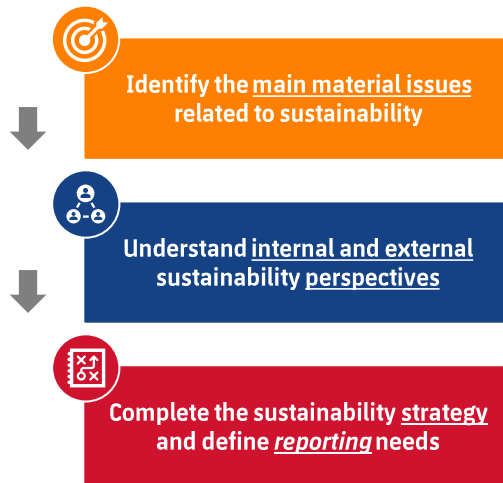
2021/22 Season

METHODOLOGY AND WORK PROCESS

What is a materiality assessment?

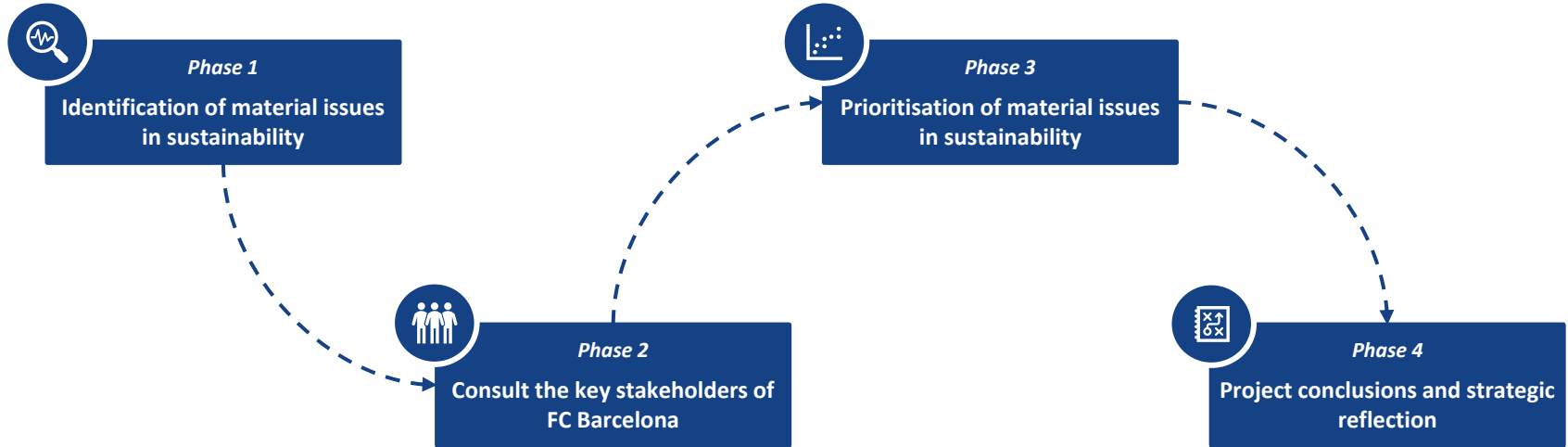
According to the Global Reporting Initiative (GRI) standards, a materiality assessment (or analysis) is a process for **identifying, evaluating and prioritising possible material issues** with economic, social or environmental impact that may affect the business and operations of FC Barcelona or its stakeholders. It is also the key tool for **designing and defining the sustainability strategy** of the organisation and for **preparing non-financial information reports**.

Objectives



METHODOLOGY AND WORK PROCESS

What was the work process?



MATERIAL ISSUES AND KEY INTEREST GROUPS

Table of material issues relevant to FC Barcelona

Sporting excellence

| | |
|-----|---|
| EE1 | Signature playing style |
| EE2 | Sportsperson values and behaviour |
| EE3 | Growth and development of sportspeople in training |
| EE4 | La Masia and comprehensive sportsperson development |
| EE5 | Promotion of women's sports |
| EE6 | Multisport practice |
| EE7 | Innovation and management of sports knowledge |

Social contribution

| | |
|-----|--|
| CS1 | Relationship with and participation of members |
| CS2 | Connections with and participation of supporters clubs |
| CS3 | Entertainment and connection with international fans |
| CS4 | Socio-economic and cultural promotion of the local community |
| CS5 | International social and sports interaction |
| CS6 | International promotion of the Barça brand |

| | |
|------|--|
| CS7 | Diversity, equality, inclusive action and anti-racism |
| CS8 | Education and development of vulnerable children and youth |
| CS9 | Social inclusion and cohesion in the community |
| CS10 | Minor protection and violence prevention |

Responsible events and operations

| | |
|------|--|
| ER1 | Sustainable, accessible and safe events |
| ER2 | Inclusive and state-of-the-art facilities |
| ER3 | Climate-friendly transportation |
| ER4 | Sustainable and high-quality kits and merchandising |
| ER5 | Renewable energy sources |
| ER6 | Climate change and greenhouse gas emissions |
| ER7 | Proper management of resources and waste |
| ER8 | Protection of the natural environment and biodiversity |
| ER9 | Management of a responsible supply chain |
| ER10 | New technologies |

Professional management

| | |
|-----|---|
| GP1 | Ethics, good governance and regulatory compliance |
| GP2 | Transparency and accountability |
| GP3 | Financial stability and control |
| GP4 | Institutional relations and dialogue with interest groups |
| GP5 | Values-based selection of sponsors and business relationships |

People

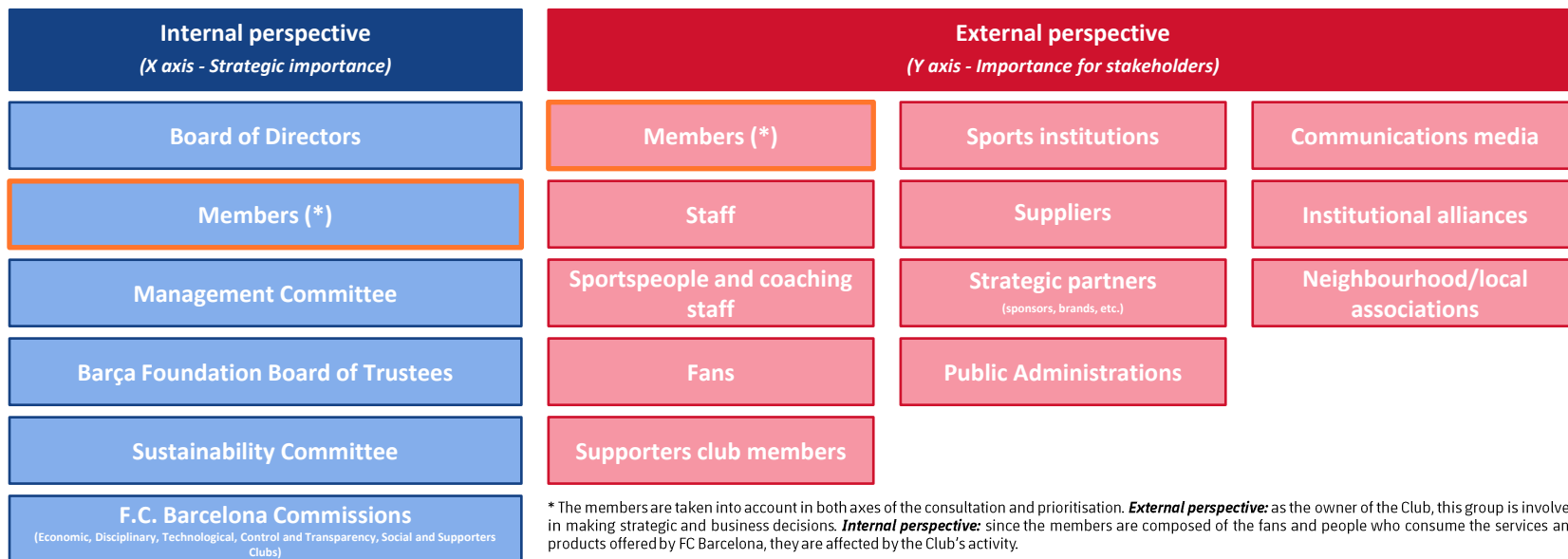
| | |
|-----|--|
| PE1 | Sense of belonging and labour cooperation |
| PE2 | Attract, develop and retain the best talent |
| PE3 | Conditions, benefits and respect for labour rights |
| PE4 | Occupational health, well-being and safety |
| PE5 | Equal opportunities in the work environment |

5 Sustainability categories
37 Material issues

MATERIAL ISSUES AND KEY INTEREST GROUPS

Main FC Barcelona stakeholders included in the consultation

To conduct the consultation and prioritisation of material issues important to FC Barcelona, the following key stakeholders have been considered. They make up two distinct axes of relationship with the Club: those who are involved in decision-making and are able to assess the impacts and risks associated with FC Barcelona's business activity, which constitute the **internal perspective**; and those who are involved with FC Barcelona on a more or less continuous basis and are affected by or benefit from its activity, which make up the **external perspective**.



* The members are taken into account in both axes of the consultation and prioritisation. **External perspective**: as the owner of the Club, this group is involved in making strategic and business decisions. **Internal perspective**: since the members are composed of the fans and people who consume the services and products offered by FC Barcelona, they are affected by the Club's activity.

MATERIAL ISSUES AND KEY INTEREST GROUPS

Scope of the consultation for FC Barcelona stakeholders

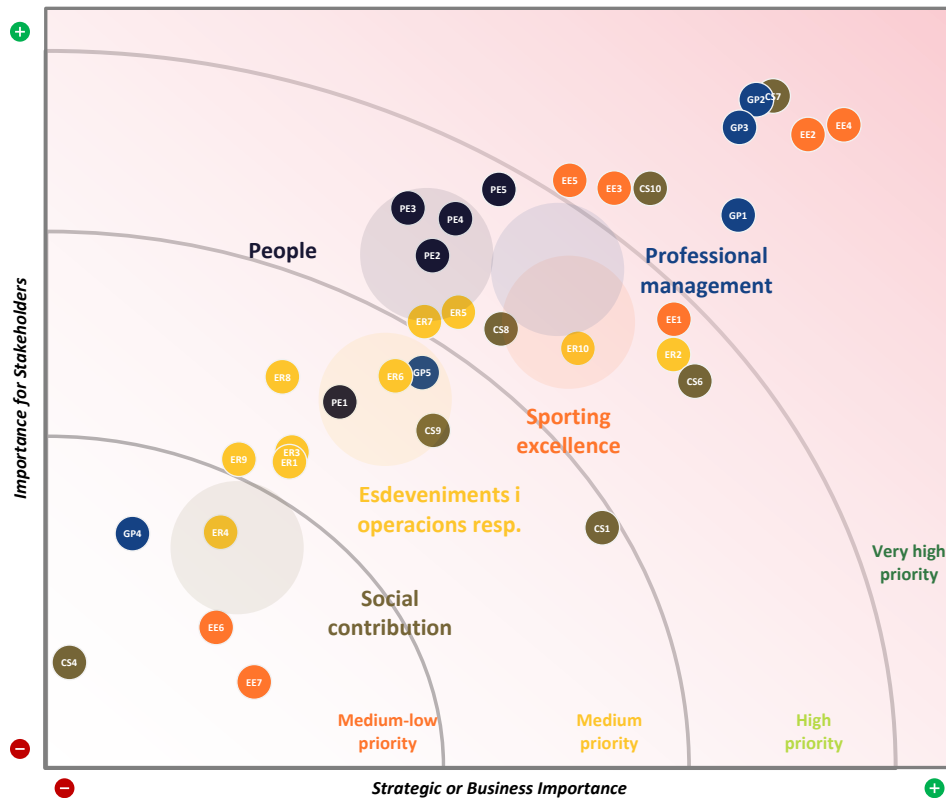
To conduct the consultation and prioritisation of material matters important to FC Barcelona, the following key stakeholders have been taken into account. They make up two distinct axes of relationship with the Club. In the operational area, **results of the consultation process (*)** with the previously mentioned stakeholders are shown below, along with the **weightings associated with each group of stakeholders** based on criteria of strategic importance or ability to influence the Club.

| Internal perspective <i>(X axis - Strategic importance)</i> | | | External perspective <i>(Y axis - Relevance for interest groups)</i> | | | | | | | |
|--|-----------|--------------------|---|-----------------|-------------------------|----------------------|------------------------|----------------------------------|-----|----|
| Stakeholder | Responses | Adjusted Weighting | Stakeholder | Responses | Adjusted Weighting | Stakeholder | Responses | Adjusted Weighting | | |
| Board of Directors | 8 | 40% | Members | 5642 | 30% | Allied organisations | Suppliers | 55 | 25% | |
| Members | 5642 | 30% | Staff | 209 | 30% | | Public Administrations | 14 | | |
| Strategic Committees of FCB and the Barça Foundation | 46 | 30% | Sportspeople and coaching staff | 30 | | | 15% | Strategic partners | | 13 |
| Total | 5696 | 100% | Fans | 2156 | Supporters club members | | | Institutional alliances and NGOs | | 15 |
| | | | Supporters club members | 510 | | | | Other profiles or Not Identified | | 40 |
| | | | Total | Responses: 8684 | | | Weighting: 100% | | | |

RESULTS OF THE MATERIALITY ASSESSMENT

FC Barcelona's Materiality Matrix

| Very high priority | | Medium priority | |
|--------------------|--|--|--|
| EE4 | La Masia and comprehensive sportsperson development | GP5 | Values-based selection of sponsors and business relationships |
| CS7 | Diversity, equality, inclusive action and anti-racism | ER6 | Climate change and greenhouse gas emissions |
| EE2 | Sportsperson values and behaviour | CS1 | Relationship with and participation of members |
| GP2 | Transparency and accountability | CS9 | Social inclusion and cohesion in the community |
| GP3 | Financial stability and control | PE1 | Sense of belonging and labour cooperation |
| GP1 | Ethics, good governance and regulatory compliance | ER8 | Protection of the natural environment and biodiversity |
| CS10 | Minor protection and violence prevention | ER3 | Climate-friendly transportation |
| EE3 | Growth and development of sportspeople in training | ER1 | Sustainable, accessible and safe events |
| EE5 | Promotion of women's sports | ER9 | Management of a responsible supply chain |
| High priority | | Medium-low priority | |
| PE5 | Equal opportunities in the work environment | ER4 | Sustainable and high-quality kits and merchandising |
| EE1 | Signature playing style | GP4 | Institutional relations and dialogue with interest groups |
| ER2 | Inclusive and state-of-the-art facilities | EE6 | Multisport practice |
| CS6 | International promotion of the Barça brand | EE7 | Innovation and management of sports knowledge |
| PE4 | Occupational health, well-being and safety | CS4 | Socio-economic and cultural promotion of the local community |
| PE3 | Conditions, benefits and respect for labour rights | CS5 | International social and sports interaction (*) |
| ER10 | New technologies | CS3 | Entertain and connect with international fans (*) |
| PE2 | Attract, develop and retain the best talent | CS2 | Connection with and participation of supporters club members (*) |
| CS8 | Education and development of vulnerable children and youth | (*) Issues not represented graphically | |
| ER5 | Renewable energy sources | | |
| ER7 | Proper management of resources and waste | | |



RESULTS OF THE MATERIALITY ASSESSMENT

Final conclusions on FC Barcelona's materiality matrix

Now that the materiality matrix of FC Barcelona has been shown, a specific analysis for the different perspectives of information has been carried out. The **final conclusions on the materiality analysis** conducted by FC Barcelona are shown below:



Despite the fact that materiality aims to prioritise issues for FCB's sustainability, it should be noted that **the majority of issues have received high ratings**, which indicates the importance of establishing a **holistic work strategy** but one that is **more focused on the highest priority issues**.



The assessment shows a **high degree of consensus between both perspectives** (strategic and impact on stakeholders) included in the materiality matrix. Specifically, the **high correlation between the opinion of the Board of Directors and that of the members** on key issues for the "More than a Club" model stands out.



Also notable is the **high or medium-high prioritisation** of key issues for the strategy or "More than a Club" model: International promotion of the Barça brand (CS6), **La Masia and comprehensive sportsperson development (EE4)**, **Sportsperson values and behaviour (EE2)**, **Signature playing style (EE1)**, etc.



The issues in the **Responsible events and operations** category, from an environmental perspective, show **significant prioritisation**: **Renewable energy sources (ER5)** are considered **necessary in the Club's sustainability strategy and reporting**.



Influenced by the events of recent years, the category of **Professional management** - shown in the topics Transparency and Accountability (GP2), Financial stability and control (GP3) and Ethics, good governance and regulatory compliance (GP1) - is identified as **highly important to internal and external stakeholders**.



There is a **high degree of consensus between internal and external perspectives** when identifying the striking importance given to the areas of **Promotion of women's sport (EE5)**, Diversity, equality, inclusive action and anti-racism (CS7), Minor protection and violence prevention (CS10), Equal opportunities in the working environment (PE5), etc.



FC BARCELONA

MÉS QUE UN CLUB