



AGREEMENT WITH ASTON VILLA FOR THE DEFINITIVE DISPOSAL OF THE PLAYERS ILING-JUNIOR AND BARRENECHEA

Turin, 1 July 2024 – Juventus Football Club S.p.A. (“**Juventus**” or the “**Company**”) announces that an agreement has been reached with Aston Villa Football Club for the disposal, on a definitive basis, of the registration rights of the players:

- Samuel Iling-Junior for a fixed consideration of € 14 million, payable in four financial years, in addition to variable bonuses up to a maximum of € 3 million. Such transaction generates a positive economic impact on the financial year 2024/2025 equal to € 11.9 million, net of auxiliary expenses (solidarity contribution and intermediary fees);
- Enzo Alan Tomás Barrenechea for a fixed consideration of € 8 million, payable in four financial years, in addition to variable bonuses up to a maximum of € 3 million. Such transaction generates a positive economic impact on the financial year 2024/2025 equal to € 5.5 million, net of auxiliary expenses (solidarity contribution and intermediary fees).

It is recalled that on 30 June 2024, as described in the specific press release, an agreement was also reached with the same counterparty for the acquisition, on a definitive basis, of the registration rights of the player Douglas Luiz Soares de Paulo for a fixed consideration of € 50 million.

The aforementioned transactions result in a monetary balance to be paid by the Company - based on the differential in fixed consideration - amounting to € 28 million.

These transactions - based on legal and accounting preliminary analysis - are found to qualify as separate and distinct transactions both contractually and substantively.

It should also be noted that, in light of the interpretative uncertainties regarding the application of IAS 38 governing the matter, the Company - in application of its own internal procedures - has carried out preliminary analyses to verify the existence of the two requirements (commercial substance and reliable measurement of fair value) necessary for the measurement of the transactions at fair value (and, therefore, with the recognition of the positive impacts in the income statement mentioned above) even in the event that the transactions were, hypothetically, qualifiable as exchanges of intangible assets under IAS 38 (and not separate and distinct transactions). These preliminary analyses, carried out also with the assistance of external advisors, confirm at the current state the existence of the two requirements. Otherwise, in the event that the transactions were considered to be exchanges and in case even one of the above requirements was not deemed to be met, the transactions could not be measured at fair value.

It should be noted that the final evaluations about the accounting recognition of the transactions will be performed for the purpose of preparing the Half-Yearly Financial Report as of 31 December 2024, the approval of which is expected in February 2025, in which a full disclosure will be provided, to which reference is made for further information.

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