



EKSTRAKLASA — FANS, CLUBS AND CITIES

SHARED BENEFITS WORTH BILLIONS



PKO Bank Polski
EKSTRAKLASA

GENERATED VALUE ADDED (PLN)

Primary component of GDP, the increase in the value of goods and services resulting from a specific production or service creation process

Economic impact
of fan expenditures

Economic impact
of club expenditures

$$\begin{array}{r} 715.7 \\ \text{million} \end{array} + \begin{array}{r} 947.6 \\ \text{million} \end{array} = \begin{array}{r} 1.7 \\ \text{billion} \end{array}$$

EMPLOYMENT (PERSONS)

Number of jobs created or retained in the Polish economy

Economic impact
of fan expenditures

Economic impact
of club expenditures

$$4\ 587 + 4\ 695 = 9\ 282$$

TAXES (PLN)

Tax revenues generated as a result of Ekstraklasa's operations

Economic impact
of fan expenditures

Economic impact
of club expenditures

$$\begin{array}{r} 255.5 \\ \text{million} \end{array} + \begin{array}{r} 338.3 \\ \text{million} \end{array} = \begin{array}{r} 593.8 \\ \text{million} \end{array}$$

TABLE OF CONTENTS

Executive summary: Key findings from the report	4
Recommendations	9
01. OFF THE PITCH: FANS	10
Economy	13
Health	16
Social bonds	16
Education	17
02. ON THE PITCH: CLUBS	18
Commercial revenues	20
Revenues from broadcasting and marketing rights	21
Matchday revenue from ticket sales and related income	24
Other revenues	26
Beyond the pitch: Social impact – CSR activities of Ekstraklasa clubs	27
03. ON AND OFF THE PITCH: THE ECONOMIC IMPACT OF EKSTRAKLASA	34
Ekstraklasa's contribution to GDP	36
Summary: Clubs as the fabric of the city	41
Appendix 1. Methodology of the analysis	42

KEY FINDINGS

01

Ekstraklasa's activities generate a total gross value added of nearly PLN 1.7 billion to the Polish economy each year. This includes approximately PLN 948 million directly attributed to club operations and over PLN 715 million resulting from fan spending related to matchday attendance. Beyond its economic impact, Ekstraklasa also contributes to public health by promoting physical activity and healthy lifestyles. This translates into estimated annual savings of around PLN 1 billion for the Polish healthcare system.

02

Club expenditures, combined with fan spending, form the foundation for estimating the value added to the Polish economy as a result of Ekstraklasa's activities. **In the past year alone, total club expenditures reached PLN 1.1 billion.**

03

On average, an Ekstraklasa fan spends approximately PLN 227 when attending a match. This amount includes around PLN 55 on food, beverages, and catering services, PLN 61 on transportation, and PLN 91 on other match-related expenses such as souvenirs and club merchandise¹. **Based on these figures and average stadium attendance, annual fan spending is estimated to exceed PLN 911 million.**

¹ The survey did not directly ask about fans' spending on matchday and season tickets. This category was included in the club analysis as one of the sources of revenue.

04

The primary sectors benefiting from the gross value added generated by Ekstraklasa clubs include retail trade; sports, entertainment, and recreational activities; food and accommodation services; transport; and security and administrative services. Together, these sectors account for approximately 50% of the total gross value added contributed to the Polish economy through the operations of Ekstraklasa clubs.

05

Ekstraklasa supports the creation and maintenance of nearly 9,300 jobs across Poland. This includes approximately 4,700 positions directly tied to club operations, as well as an additional 4,600 jobs generated indirectly through increased economic activity and fan spending.

06

Legia Warszawa leads all Ekstraklasa clubs in gross value added generated across the entire supply chain, supported by the league's largest operating budget. The club was responsible for over 18.4% of the total gross value added produced by Ekstraklasa in a single year – including both club operations and fan-related expenditures – amounting to PLN 306.8 million. Lech Poznań ranked second with nearly PLN 206.7 million in value added (12.4% of the league total), followed by Pogoń Szczecin with PLN 141.6 million (8.5%).

07

When measuring gross value added as a share of local GDP, Zagłębie Lubin ranks highest among Ekstraklasa clubs, contributing 1.2% to Lubin's GDP. Górnik Zabrze follows with a contribution of 0.8% to Zabrze's GDP. The next positions are held by Raków Częstochowa, Korona Kielce, and Stal Mielec, each generating approximately 0.4% of their respective cities' GDP.

08

Matchday organisation presents a valuable opportunity for clubs to diversify and grow their revenue streams, especially as interest in Poland's top football league continues to rise. During the 2023/2024 season, Ekstraklasa attracted an impressive 3.7 million spectators. This upward trend continued in the 2024/2025 season, with over 3.8 million fans attending matches, setting a new all-time attendance record for the league. High stadium attendance not only drives direct revenue through matchday and season ticket sales but also significantly enhances the visibility and brand recognition of both individual clubs and the league as a whole².

² Ekstraklasa S.A. data

09

In the 2024/25 season, Ekstraklasa attracted a cumulative broadcast audience of 50.6 million viewers. This included 37.36 million watching via television and an additional 13 million following matches through online streaming platforms.

³ Ekstraklasa S.A. data

10

Football matches not only attract large audiences but also enhance the visibility of host cities. According to our estimates, tourism related to Ekstraklasa matches in the 2024/25 season will involve approximately 1.84 million people. Of these, over 450,000 trips will be made by individuals travelling from outside the region where the match takes place. This figure represents 11% of all participants in mass sporting events in 2023 and nearly 2.5% of all private tourist trips taken by Poles during the same period. In total, match-related tourism is expected to generate demand worth over PLN 530 million – equivalent to nearly 5% of Poles' total spending on recreation and tourism services in 2023.

11

Ekstraklasa matches play a key role in shaping local identity and promoting host cities both nationally and internationally⁴. Survey results show that football clubs are among the first associations that come to mind when respondents are asked about specific cities – highlighting the strong connection between clubs and city recognition. Since 2009, Polish clubs have recorded 410 appearances in European competitions (as of June 15, 2025), promoting Polish cities in 51 countries and hosting fans from teams representing 162 different cities.

⁴ A. Pawlukiewicz, Football Club as a Cult Brand: Regardless of Country and Sporting Level, Przegląd Sportowy Onet, December 14, 2024. Study conducted on a sample of 1,004 Poles from various regions of the country.

12

Football matches serve an important social function, bringing together people from diverse backgrounds. In stadiums and fan zones, a unique atmosphere emerges – one where supporters share emotions, experiences, and a sense of unity. Match attendance reflects the strength of this relatively cohesive fan community, which often includes residents from neighbouring municipalities. This regional engagement plays a key part in fostering social bonds and reinforcing a shared identity.

INTRODUCTION

Ekstraklasa, Poland's most popular sports league, is the central pillar of the nation's football culture. It brings together 18 clubs competing for the national championship and the opportunity to participate in prestigious European competitions. Each match is a spectacle that draws thousands to stadiums and captivates television audiences across the country. While increased consumption driven by match attendance is a clear and visible outcome, Ekstraklasa's impact reaches far beyond the pitch.

The league plays a significant role in stimulating the Polish economy – through both fan and club spending – which in turn supports the growth of local businesses in host cities. Collectively, the activities of Ekstraklasa clubs generate nearly PLN 1.7 billion in gross value added annually.

Football clubs also serve as ambassadors for their cities, enhancing recognition and attracting tourism. They act as catalysts for employment, supporting over 9,000 jobs across the Polish economy. In addition, Ekstraklasa clubs are deeply involved in youth development and the promotion of physical activity, delivering long-term health and educational benefits. Many clubs also engage in charitable initiatives, further strengthening their positive social impact.

The purpose of this report is to analyse and present the socio-economic effects of Ekstraklasa clubs' activities, highlighting their importance to the national economy and to individual cities across multiple dimensions. Furthermore, we aim to demonstrate the key sectors that benefit from Ekstraklasa operations.

“**AS POLAND'S PREMIER FOOTBALL LEAGUE, EKSTRAKLASA PLAYS A VITAL ROLE IN THE NATIONAL ECONOMY, GENERATING NEARLY PLN 1.7 BILLION IN GROSS VALUE ADDED EACH YEAR. THE COMBINED SPENDING OF CLUBS AND FANS CREATES A POWERFUL ECONOMIC STIMULUS, DRIVING GROWTH IN SECTORS SUCH AS RETAIL, GASTRONOMY, ENTERTAINMENT, AND TRANSPORT. IN DOING SO, EKSTRAKLASA CLUBS SIGNIFICANTLY CONTRIBUTE TO THE LOCAL ECONOMIES OF THE CITIES IN WHICH THEY ARE BASED. EQUALLY IMPORTANT IS THEIR BROADER ECONOMIC INFLUENCE AT THE NATIONAL LEVEL, PARTICULARLY THROUGH THE PROMOTION OF SPORTS PARTICIPATION AND HEALTHY LIFESTYLES – FACTORS THAT YIELD LONG-TERM SOCIAL AND ECONOMIC BENEFITS.**”



Prof. Witold Orłowski,
Chief Economic Advisor, PwC Poland

RECOMMENDATIONS

To support the long-term development of Polish football clubs – both domestically and on the international stage – we have prepared a set of strategic recommendations. These focus on three key areas: the professionalisation of financial management, the diversification and growth of revenue streams, and the engagement of private capital.

The recommendations are grounded in the experience and expertise of the PwC network, best practices from international clubs and leagues, and insights gained through the analyses conducted for this report. They are structured across the following thematic areas:



HARNESSING THE POTENTIAL OF REGULAR COOPERATION AND DIALOGUE AT THE LEAGUE LEVEL

Regular dialogue between clubs – facilitated and moderated by Ekstraklasa – offers a valuable platform for the effective exchange of experiences and ideas. This forum serves primarily as a space for jointly analysing challenges and identifying opportunities. It enables clubs to present proposals aimed at further professionalising football management. Such collaboration not only strengthens relationships between clubs but also opens the door to joint initiatives, partnership projects, and sponsorship opportunities, ultimately reinforcing the overall position and competitiveness of Ekstraklasa.



UNLOCKING MATCHDAY POTENTIAL: INCREASING REVENUE STREAMS IN FOOTBALL CLUBS

Matchday is more than just a sporting event, it also carries strong social and cultural significance. It offers tangible benefits such as increased fan engagement, an enhanced stadium atmosphere, and higher financial returns. By enriching the matchday experience with diverse attractions, dedicated food and beverage zones, and visually engaging displays, clubs can foster multidimensional growth – strengthening their brand, deepening fan loyalty, and attracting sponsors and business partners. Ticket sales remain a crucial revenue stream, but the broader transformation of matchday into a comprehensive entertainment experience can, over time, lead to greater financial stability and improved competitiveness by expanding and diversifying clubs' income sources.



STREAMLINING PUBLIC SPENDING FRAMEWORKS

Harmonising public spending rules for Ekstraklasa clubs could enhance transparency, build stakeholder trust, and strengthen the league's overall market position. Through regular dialogue and the exchange of experiences between clubs, it would be possible to develop a catalogue of best practices that identify the most effective ways to allocate public funds. These could include areas such as investments in stadium infrastructure, the development of youth academies, and the education and professionalisation of managerial staff.



INTRODUCING INCENTIVES TO ENCOURAGE PRIVATE CAPITAL ENGAGEMENT IN CLUB FINANCES

Introducing incentives that allow private companies to treat investments in sport and culture as tax-deductible expenses could significantly boost private capital involvement in club finances and diversify Poland's sponsorship market. A relevant example is the United Kingdom, where companies can deduct sports sponsorship costs as operating expenses, encouraging active participation in financing sport at both local and national levels. By expanding the overall pool of sponsorship funds, such a policy could provide sport and culture with more stable and diversified sources of financing.

01.

OFF THE PITCH: FANS



01. OFF THE PITCH: FANS

Football is more than just a sport – it is a powerful social phenomenon. Ekstraklasa, Poland's most widely followed football league, serves not only as the leading promoter of the game but also as a driver for broader social engagement. For generations, football fans have not only celebrated the achievements of players but have also fostered a sense of community, learned cooperation, upheld traditions, participated in collective initiatives, and engaged in sport themselves. This grassroots activity represents the primary and most impactful channel of Ekstraklasa's influence, extending far beyond the confines of stadiums and football clubs.

According to the latest available data, 61% of adult Poles identify as football supporters⁵. Football unites people across age groups, social backgrounds, and regions, acting as a strong bond of local identity and a foundation for social interaction.

The main driver of this widespread interest is the top-tier competition itself. In the 2024/2025 season, Ekstraklasa matches drew exactly 3,876,550 spectators to stadiums across the country. During the first half of the season alone, an average of 111,400 fans attended each matchweek, totaling over 2 million stadium visits – an increase of 7% compared to the same period in the previous season⁶. Attendance exceeded 100,000 on twenty-two matchweeks, with a record-breaking 157,308 spectators in matchweek 27. However, stadium attendance is only part of the picture. Many fans follow their teams remotely. In the 2024/25 season, Ekstraklasa reached a cumulative television audience of over 37.3 million viewers, with an additional 13 million watching via online streaming platforms. The total viewership for the season approached 50.6 million, underscoring the league's vast reach and cultural significance⁷.

61%
ADULT RESIDENTS OF POLAND DECLARED THEMSELVES FOOTBALL SUPPORTERS

9/10
EKSTRAKLASA FANS REPORTED THAT ATTENDING THEIR MOST RECENT MATCH DELIVERED THE EXPERIENCES AND EMOTIONS THEY HAD ANTICIPATED⁸

Participation in the life of football clubs, team support, and the emotions it evokes contribute to a range of socially beneficial outcomes, which can be grouped into the following categories:

1. ECONOMY

- **consumption and economic growth:** football drives spending through matchday ticket sales, season tickets, merchandise, and related services
- **employment:** increased demand for jobs in sports clubs and supporting industries boosts local and national employment
- **tourism:** fan travel and match attendance generate expenditures on accommodation, transport, and hospitality

2. HEALTH

- **healthy lifestyle:** football's popularity encourages physical activity among fans and participants
- **health status:** regular physical activity reduces the risk of chronic diseases, leading to long-term savings for the healthcare system
- **mental health:** being physically active and part of a fan community fosters joy, emotional well-being, and a sense of belonging

3. SOCIAL BONDS

- **community:** football builds communities around clubs, national teams, and local competitions, strengthening group identity, local pride, and patriotism
- **participation:** engagement with football clubs offers opportunities for involvement in socially meaningful initiatives and volunteer activities
- **integration:** football breaks down social barriers, requiring minimal investment and bringing together people from diverse backgrounds

4. EDUCATION

- **social skills:** football teaches teamwork, discipline, respect for others, and the principles of fair play
- **role models:** professional players often serve as role models, inspiring individuals to pursue success in sport and beyond
- **educational outcomes:** children involved in sports tend to perform better academically, benefiting from improved concentration and self-discipline

⁵ Onet (2024), The Power of Fans: Segmentation of Polish Football Supporters, Onet, 2024. Available at: https://ocdn.eu/special/raport_partner_2.pdf (accessed February 3, 2025)

⁶ Ekstraklasa S.A. data

⁷ Ekstraklasa S.A. data

⁸ Results of the survey conducted among Ekstraklasa fans for the purposes of this report.

ECONOMY



BREAKDOWN OF EKSTRAKLASA FAN SPENDING

- The average Ekstraklasa fan spends approximately PLN 55 on food, beverages, and gastronomy services during a matchday visit. **Annually, this translates into an estimated PLN 220.5 million in revenue for the private sector.**
- Fans spend an average of PLN 61 on travel to and from matches. **This results in a total expenditure of PLN 245.0 million per year.**
- **During a matchweek (based on data from matchweek 13), fans collectively travel nearly 25,000 kilometres to attend games.**
- Although only 6.6% of fans incur accommodation costs, those who do spend nearly PLN 300 per stay. Not all fans use hotel services as some stay with family, friends, or in rented apartments. **This spending generates approximately PLN 79.2 million annually.**
- **Additional expenditures, including purchases of club merchandise, fan accessories (such as scarves, shirts, and caps), and stadium attractions, amount to roughly PLN 366.4 million yearly.**

Matchdays have a significant impact on the local economies of cities with Ekstraklasa clubs. This influence spans multiple areas – from increased revenues in the service sector and heightened tourism activity to the development of urban infrastructure. Analysing matchday effects provides valuable insight into how top-tier football clubs contribute to urban economic growth. The following section explores this impact from the perspective of fans, focusing on their expenditures related to attending Ekstraklasa matches. A more detailed analysis of the economic implications of these expenditures is presented in Chapter III. Fan spending associated with match attendance supports the growth of local businesses, stimulates job creation, and strengthens the tourism and hospitality sectors. This analysis is based on a survey conducted among fans, examining the costs incurred when attending individual matches⁹.

Expenditures related to attending Ekstraklasa matches can be divided into four main categories. **It is important to note that matchday and season ticket purchases were excluded from this part of the survey, as they are analysed separately as a direct source of club revenue.** The majority of respondents (73.5%) reported spending on food, beverages, and gastronomy. Additionally, 66.9% of fans used various forms of transportation to attend matches. In contrast, paid accommodation was far less common, with only 6.6% of fans opting for overnight stays. The final category, other match-related spending – which includes purchases such as souvenirs and participation in additional stadium attractions – was reported by 53% of respondents. The adjacent box presents a breakdown of fan expenditures within each category.

⁹ A diagnostic survey was used as the primary data source. An invitation to complete the online questionnaire was sent to 42,000 fans who attended Ekstraklasa matches held between October and December 2024 (matchweeks 12–18). The surveys were distributed to subscribers of the T-Mobile network (12,055) and Orange network (30,000), identified (based on geolocation data) as stadium attendees who had consented to receive marketing content and were not excluded under the operators' commercial policies. The selection of individuals invited to participate in the study was carried out by the operators.

MATCHDAY AND SEASON TICKETS

Expenditures on matchday and season tickets were not included in the fan survey. However, this category was considered in the club-level analysis as one of the key revenue streams.

FOOD, BEVERAGES AND GASTRONOMY

Spending on food, beverages, and gastronomy services is a significant component of fan expenditures related to attending matches. These outlays positively impact local businesses in the food and hospitality sector. Restaurants, bars, and food trucks – particularly those located near stadiums – see increased demand on matchdays. In larger cities, meal delivery services to accommodation facilities are also gaining popularity. Additionally, local supermarkets and grocery stores report a noticeable rise in customer traffic.

According to our analysis, the average Ekstraklasa fan spends approximately PLN 55 on food and beverages when attending a match. Annually, this translates into revenues of PLN 220.5 million – an amount sufficient to sustain 88 small grocery stores and provide employment for 300-400 people¹⁰. It is important to note that these figures pertain only to fans attending matches in person. Research also indicates that 19% of fans prefer watching football with others at home or in gastronomic venues, which likewise generates additional spending¹¹.

ACCOMMODATION

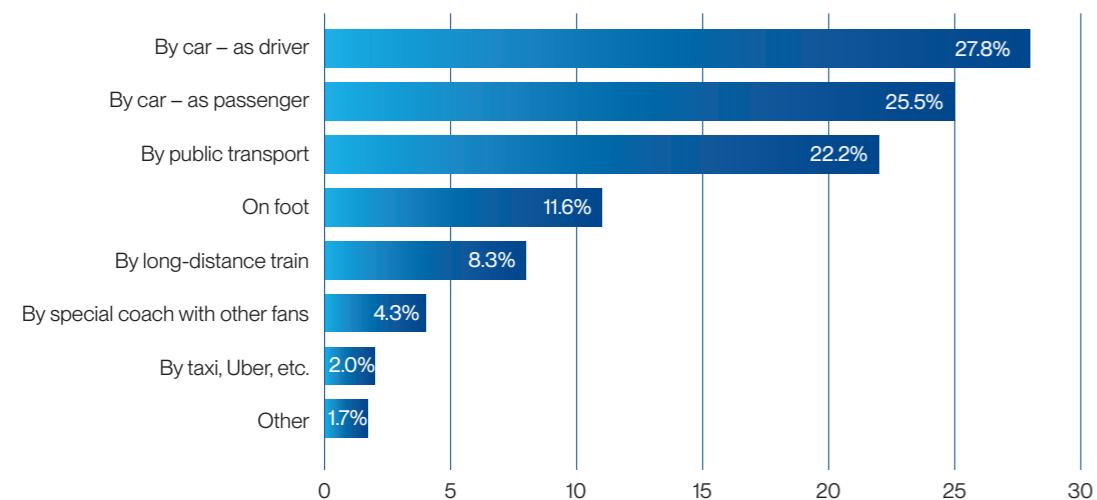
Accommodation expenses incurred by fans on matchdays vary depending on factors such as match location, length of stay, and personal preferences. Some supporters reduce costs by staying with family or friends, while others opt for paid options such as Airbnb, guesthouses, and B&Bs. Hotels remain a popular choice, offering a range of prices based on location and standard. Hostels, as a more budget-friendly alternative, are especially favoured by younger fans.

Survey results show that 53.3% of overnight stays lasted one night, while 46.7% of fans stayed for at least two nights – typically before and after the match. Among those who incurred lodging expenses, the average cost was nearly PLN 300.

TRANSPORT

Ekstraklasa fans use a variety of transport modes to attend matches. Many travel by car, although parking difficulties and associated costs may deter this choice. Public transport – such as buses, trams, and trains – is particularly popular in large cities with well-connected stadiums. Organised coach trips to away games offer a convenient and social option for groups of fans. Taxi and ride-sharing services like Uber and Bolt provide quick access, though prices may surge due to increased demand on matchdays. For those living nearby, walking or cycling remains a practical alternative.

Chart 1. Structure of declared means of transport for traveling to the stadium



Source: own elaboration based on survey results

¹⁰ To illustrate this category of expenditure, it was assumed that a small grocery store generates annual sales revenue of PLN 2.5 million, based on information provided in the Żabka Group prospectus (2024), p. 100.

¹¹ Świat kibica, IQS, Warszawa 2024.

The car is the most commonly used mode of transport – 53.3% of respondents reported travelling by car, including 27.8% as drivers and 25.5% as passengers. Although 10% of fans reached the stadium on foot, approximately 100,000 people travel to stadiums during a typical matchweek using various transport methods. Public or suburban transport was used by 22.2% of fans, 8.3% arrived by long-distance train, and 4.3% travelled by coach with other supporters. These figures underscore the vital role of public transport in facilitating fan mobility on matchdays.

Surveyed fans spent an average of PLN 61 on transport, amounting to nearly PLN 245 million annually. To carry over 100,000 fans one way during a single matchweek (excluding those who walk), the following transport resources would be required, based on the usage proportions identified in the study:

 **31 800**
passenger cars carrying
an average of 1.9 passengers

 **285**
city busses carrying 89
passengers each

 **32**
trains carrying 300 passengers each

 **93**
coaches carrying 53 fans each

 **750**
taxis carrying 3 passengers each

OTHER EXPENDITURES

The final category of expenditures was defined as other goods and services¹². In response to an open-ended question, fans specified the types of products their declared spending referred to. Analysis of these responses revealed that the majority of purchases were related to club merchandise, with fans most frequently mentioning items such as scarves, kits, caps, hoodies, and stickers.

Purchases in this category were reported by 53% of respondents. Given the relatively high unit cost – an average of PLN 172 among those who declared such spending – this translates to an average of PLN 91.3 per fan across the entire sample.

¹² The survey did not directly ask about fans' spending on matchday and season tickets. However, this category was included in the club analysis as one of the sources of revenue.

¹³ Own calculations based on the report "Household Budgets in 2023", Statistics Poland (GUS), Warsaw 2024.

REMAINING STAKEHOLDERS

It is important to recognise that matchday-related expenditures are not limited to fans attending games at stadiums. Supporters who watch Ekstraklasa matches at home also contribute to increased consumption through payments for access to streaming platforms, food delivery services, and other forms of entertainment. Others choose to watch matches in bars or fan zones, where they incur expenses on drinks and snacks. Although there are no precise estimates for the scale of this phenomenon in Poland, insights from other leagues, such as Spain's La Liga, suggest that revenues generated by fans watching outside stadiums can exceed those from in-person attendance. In Spain, such off-site consumption surpassed stadium-related spending (including food, accommodation, and travel) by over 14%, and contributed to 19% more jobs. Additionally, some fans engage in betting on match outcomes via licensed bookmakers. While the economic impact of these activities is difficult to quantify due to limited data, they nonetheless represent a significant contribution to sectors such as gastronomy, entertainment, and digital services, including streaming platforms and betting applications. These findings underscore that the economic footprint of Ekstraklasa fandom extends far beyond stadium walls. A deeper analysis reveals a complex network of effects across multiple industries, offering a more comprehensive understanding of the role football plays in the Polish economy.

Based on the data discussed above regarding fan spending on transport and accommodation, it is estimated that over the course of a full season, the movement generated by interest in Poland's top football league results in approximately PLN 245 million in transport expenditures, of which PLN 184 million comes from visitors travelling from outside the host city. Additionally, nearly PLN 80 million is spent on accommodation, PLN 100 million by tourists (those coming from outside the host city) on food, and PLN 168 million on other expenditures such as match-related souvenirs.

Altogether, tourism activity linked to match attendance generates annual demand exceeding PLN 530 million. This accounts for 58% of total fan spending related to attending matches (excluding matchday and season tickets), and is equivalent to nearly 5% of all recreational and tourism-related expenditures by Polish citizens in 2023¹³. These figures reflect only direct expenditures and do not include the broader economic ripple effects across various sectors of the Polish economy (these estimates are presented in the following chapter).

HEALTH

The competition in Poland's top football league serves as a powerful motivator for fans to engage in physical activity. Football remains by far the most popular sport among children – particularly boys. Currently, Polish educational institutions operate 1,604 football or multi-purpose fields and 2,609 sports halls that facilitate the playing of the game. More than 440,000 Poles train in football clubs, accounting for 35.9% of all individuals participating in organised sports programmes nationwide¹⁴.

What impact does this activity have on health? Research clearly shows that playing football has a positive effect on metabolism, the cardiovascular system, and the musculoskeletal system. These benefits contribute to improved overall health and a reduced risk of developing various diseases. Studies further indicate that football training can be as effective as medication in improving aerobic capacity for individuals with high blood pressure¹⁵. As a result, participation in football contributes to lower healthcare costs, estimated by the Polish Football Association (PZPN), using UEFA Grow tools, at up to PLN 1 billion annually. These savings can be redirected to other areas of the healthcare system, thereby strengthening Poland's human capital and creating more favourable conditions for economic growth.

Regular participation in football also plays a significant role in supporting mental health. The physical activity involved stimulates the production of endorphins – neurotransmitters commonly referred to as “happiness hormones” – which help reduce stress and protect against anxiety and depression. Even passive engagement, such as following the sport as a fan, has been shown to positively influence well-being by reducing feelings of loneliness and enhancing one's sense of purpose in life¹⁶.

35.9%
POLES TRAINING SPORTS
CHOOSE FOOTBALL

PLN 1 BILLION
ESTIMATED ANNUAL HEALTHCARE
SAVINGS RESULTING FROM THE PROMOTION
OF SPORTS AND A HEALTHY LIFESTYLE

¹⁴ Physical Culture in 2021 and 2022, Statistics Poland (GUS), Warsaw and Rzeszów, 2023.
¹⁵ Z. Milanovic et al., Broad-spectrum physical fitness benefits of recreational football: a systematic review and meta-analysis, *BJSM* 2019, Vol. 53, Issue 15.
¹⁶ H. Keynes et al., Attending live sporting events predicts subjective wellbeing and reduces loneliness, *Front. Public Health* 2022, Vol. 10.
¹⁷ Onet (2024), quoted edition.

SOCIAL BONDS

Ekstraklasa competitions stimulate increased interest in sports and physical activity, which has meaningful implications not only for the health of fans but also for their social connections. The culture of fandom fosters civic engagement and strengthens integration within local communities. According to data from Statistics Poland (GUS), in 2023, more than 3,400 mass sporting events were organised, accounting for 55% of all mass events nationwide and attracting a total of 16.7 million participants – 62% of all attendees at mass events.

The pro-social impact of sports is further reflected in fan survey results. In Poland, 43% of sports fans in 2024 reported feeling a sense of community with fellow fans of their team or favourite athlete¹⁷. These findings align with research conducted in other countries, particularly in relation to football. For example, a PwC survey of Dutch league fans found that 44% of respondents believed football contributes to the development of their social relationships. This impact translates into concrete initiatives benefiting local communities, such as:

- **charitable initiatives**, including food package collections, fundraising for medical treatments, the purchase of medical equipment, and efforts to support or rescue local sports clubs
- **social and educational initiatives**, including support for the renovation of children's homes, organisation of sports tournaments and festivals, recreational activities for children, and Christmas Eve gatherings for the elderly or those experiencing homelessness
- **historical activities**, such as commemorating important figures in local sports and key dates in Polish history, renovating graves, and celebrating national holidays
- **integration within the fan community**, for example through social mobilisation and grassroots initiatives
- **informational and publishing activities**, including the editing and distribution of fan-oriented magazines and online portals

43%
SPORTS FANS IN POLAND REPORTED FEELING
A SENSE OF COMMUNITY WITH FELLOW FANS
OF THEIR TEAM OR FAVORITE ATHLETE

EDUCATION

By promoting physical activity and sports participation, as well as organising a wide range of social and educational initiatives, Ekstraklasa exerts an indirect yet meaningful influence on the upbringing and education of young people. While this impact is difficult to quantify with the available data, its significance is equally hard to overstate. The passion for sports, reinforced by Ekstraklasa competitions, has a tangible effect on students' performance and engagement in school¹⁸. Participation in sports teams – most often football teams, driven by the low entry barrier of the game and the inspiration provided by professional league competitions – is declared by 62% of Polish students. Research shows that these children demonstrate higher levels of school engagement compared to their peers. For many, it also serves as the first and most frequent opportunity to develop habits and attitudes related to teamwork, respect for rules, and collective responsibility¹⁹.

62%
POLISH STUDENTS REPORT PARTICIPATING
IN SPORTS TEAMS (MOST OFTEN FOOTBALL TEAMS)



¹⁸ B. Urbański, Preferred Team Sports and Physical Activity Among Youth, University of Physical Education in Katowice, 2020.
¹⁹ B. Wasilewska (ed.), Youth in Democracy: Results of the International Civic Competence Study, ICSS, IBE, 2022.
²⁰ Lech Poznań, Akademia, <https://www.lechpoznan.pl/akademia.8.html>
²¹ Akademia KGHM, O Akademii, <https://www.akademiakgm.com/O-akademii>
²² Legia Warszawa, O Akademii, <https://akademia.legia.com/akademia-o-nas>
²³ Legia Biznes, Zwycięzcy Pucharu Tymbarku w LTC, <https://biznes.legia.com/zwyciezcy-pucharu-tymbarku-w-ltc/>
²⁴ TVP Sport, New Support Program for Football Academies: An Opportunity for Ekstraklasa and First League Clubs, <https://sport.tvp.pl/76551050/nowy-program-wsparcia-akademii-pilkarskich-to-szansa-dla-klubow-ekstraklasy-i-i-ligi>, March 21, 2024.
²⁵ Akademia Mistrzów Cracovia, Dlaczego Akademia?, <https://akademia.cracovia.pl/>

FOOTBALL ACADEMIES

It is also worth highlighting the football academies operated by Ekstraklasa clubs, and their role in developing young athletes while encouraging children and youth to adopt an active lifestyle. Through the training programmes offered by these clubs, young people acquire values and skills that are applicable both on the pitch and in everyday life.

One notable example is the Lech Poznań Academy in Wronki, widely regarded as one of the best in the country²⁰. Its trainees hone their football skills, tactical awareness, and character under the close supervision of qualified coaching staff, which translates into success in youth competitions. Similarly, the KGHM Zagłębie Lubin Academy, equipped with state-of-the-art sports facilities, serves as a key training centre for children and young people in the region²¹. The Legia Training Centre in Książenice also stands out, offering young players not only professional training conditions but also opportunities to participate in educational and charitable events that promote values such as fair play, teamwork, and responsibility²². It was here that boys and girls from the teams that won the most recent edition of the Tymbark Cup redeemed one of their prizes — the chance to train under the guidance of coaches from Poland's youth national teams²³. Children and young people from Szczecin and Białystok also benefit from excellent training conditions provided by the academies run by Pogoń Szczecin and Jagiellonia Białystok²⁴. The Cracovia Masters Academy likewise deserves recognition for offering specialised training programmes tailored to different stages of development for young people in the region²⁵.

These academies exemplify professional centres that, through investments in infrastructure and modern training methods, continuously raise the standards of youth development in Poland. Ekstraklasa academies serve as local talent factories, nurturing future national team players. Supporting these institutions is therefore essential to unlocking the full potential of young footballers and shaping the next generation of football stars.

02.

ON THE PITCH: CLUBS



02. ON THE PITCH: CLUBS

CLUBS ARE THE PRIMARY DRIVING FORCE BEHIND THE SUCCESS OF EKSTRAKLASA

This section outlines the primary sources of revenue for Ekstraklasa clubs, which subsequently translate into expenditures within the broader economy, generating an additional economic impulse – growth in GDP, increased employment, and higher public sector revenues. These effects are discussed in Chapter Three. Football clubs competing in Ekstraklasa operate based on diversified revenue streams. Analysing the structure of these revenues provides valuable insight into their operating models. The income of Ekstraklasa clubs can be categorised into several key areas.

Commercial revenues, encompass all income generated from sponsorship agreements and other marketing activities conducted by clubs outside of matchdays.

Revenues from broadcasting and marketing rights refer to income earned through centrally negotiated media and marketing contracts at the league level, as well as agreements with UEFA.

Matchday revenues include matchday and season ticket sales, along with all services offered to fans during matchdays.

Other revenues consist primarily of income from player transfers to other clubs and financial support from municipal budgets. Each of these categories plays a vital role in maintaining and advancing the financial stability of Ekstraklasa clubs.

COMMERCIAL REVENUES

Commercial revenues cover a broad range of activities that generate income beyond matchday operations. A key component is sponsorship and advertising agreements, which provide significant funding through partnerships with companies seeking brand exposure. In addition, clubs are increasingly diversifying their offerings by hosting conferences, operating club museums, and organising stadium tours – initiatives that attract both local residents and tourists while generating additional revenue streams.

The steady growth in commercial revenues observed in recent years among Ekstraklasa clubs likely reflects increasingly effective cooperation with sponsors, greater engagement in marketing activities, and the development of additional initiatives such as merchandise sales and the organisation of events beyond matchdays.

REVENUES FROM BROADCASTING AND MARKETING RIGHTS

An essential source of revenue for Poland's top football league comes from the sale of domestic and international broadcasting rights, as well as centralised marketing rights. Broadcasting rights are sold to television networks and digital platforms through tender processes, granting them the opportunity to broadcast league matches. The funds generated are distributed among participating clubs according to established criteria, and for many clubs, this revenue represents a significant share of their budgets. Under the current agreement, Ekstraklasa will receive PLN 1.3 billion over four years from the main broadcaster – an average

of EUR 75.6 million per year – for domestic broadcasting rights. This positions Ekstraklasa ninth in Europe in terms of the value of centralised domestic rights, ahead of leagues in Norway, Denmark, Sweden, and Scotland. Notably, the domestic broadcasting rights for Ekstraklasa matches are valued higher than those for foreign leagues on the Polish market and even exceed the value of packages covering the UEFA Champions League and Europa League²⁶. This achievement is particularly significant given the intense competition in the European media rights market.

Table 1. Media rights contract values across selected European leagues

Country	The value per season — Domestic rights [EUR MILLION] 2024/25	Contract duration Domestic rights
ENGLAND	1,743	2022/23 - 2024/25
SPAIN	1,200	2022/23 - 2026/27
GERMANY ^a	1,079	2021/22 - 2024/25
ITALY	990-995	2024/25 - 2028/29
FRANCE ^b	500	2024/25 - 2028/29
TURKEY ^a	209.66	2024/25 - 2026/27
NETHERLANDS ^c	105	2013/14 - 2024/25
BELGIUM ^c	103	2020/21 - 2024/25
POLAND	75.60	2023/24 - 2026/27
NORWAY	61	2022/23 - 2027/28
DENMARK	53.70	2024/25 - 2029/30
SWEDEN ^a	51	2020 - 2025
SCOTLAND ^d	41	2024/25 - 2028/29
AUSTRIA	39.50	2018/19 - 2025/26
ISRAEL	32.30	2021/22 - 2031/32
SWITZERLAND ^a	20.90	2021/22 - 2024/25
CZECH REPUBLIC	17.60	2024/25-2028/29
PORTUGAL ^e	190	2020/21 - 2027/28
GREECE ^e	51.60	2021/22 - 2024/25

Source: Ekstraklasa S.A.

^a Rights combined with a lower league.

^b Rights combined with a lower league until the 2023/24 season.

^c Rights combined with a lower league and other competitions.

^d Rights combined with other competitions.

^e Decentralised rights.

²⁶ Ekstraklasa, Ekstraklasa and CANAL+ Sign New Contract for the 2023/24–2026/27 Seasons, <https://www.ekstraklasa.org/aktualnosci/5911/ekstraklasa-icanal-z-nowym-kontraktem-na-sezony-2023-24-2026-27>



Ekstraklasa clubs have recorded a significant increase in revenues from centralised media and marketing rights distributed by the league. Over the past decade, the total amount of funds paid out has grown steadily, reaching just over PLN 280 million in the 2023/2024 season. This growth is largely driven by increasingly favourable contracts with major broadcasters, such as the four-year agreement with Canal+ worth PLN 1.3 billion, as well as lucrative marketing partnerships.

The average annual revenue growth of 14.3% between the 2013/2014 and 2023/2024 seasons demonstrates the league's ability to capitalise on rising interest and successfully promote the Ekstraklasa brand both domestically and internationally. This upward trend indicates that the league is becoming increasingly attractive not only to fans but also to sponsors and advertisers. It also reflects initiatives undertaken by Ekstraklasa to further professionalise the competition. Strategic investments in match quality, modern technological solutions, marketing training for club representatives, and promotional activities are examples of measures aimed at systematically enhancing the league's value and generating higher revenues from media and marketing rights.

Available data provides insights not only into the level of interest in the Polish league but also into the international exposure of Polish teams. Participation in European competitions and success in cup tournaments translate into greater visibility for club brands and their home cities. Since 2009,

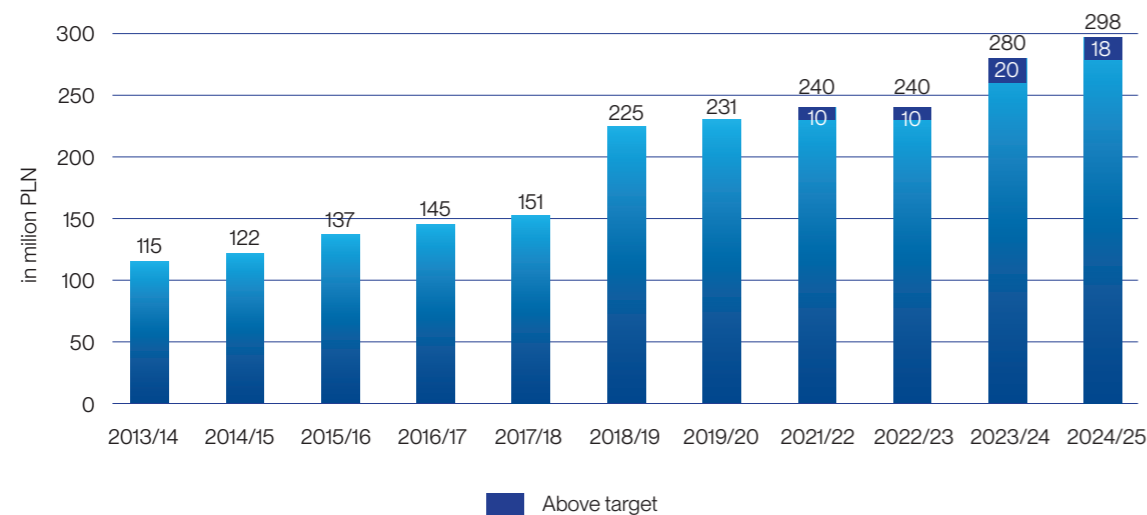
Polish clubs have played 410 matches in European competitions, primarily in the Europa League (242 matches, including 60 in the group stage and 10 in the knockout phase²⁷) and, since 2021, in the UEFA Conference League (94 matches, including 24 in the group stage and 4 in the knockout phase), as well as in the prestigious UEFA Champions League (74 matches, including 6 in the group stage).

These fixtures have promoted Polish cities in 51 countries and 162 cities across Europe. Each match represents media exposure not only for the clubs but also for their home cities, while home fixtures additionally generate increased tourist traffic.

410 APPEARANCES OF EKSTRAKLASA CLUBS IN EUROPEAN COMPETITIONS SINCE 2009 (AS OF JUNE 15, 2025)

Football clubs, particularly those competing in top divisions and on the international stage, act as ambassadors for their cities. Their sporting achievements, community engagement, and encounters with renowned teams generate interest that extends well beyond domestic borders. This visibility serves as a catalyst for promoting host cities and stimulating tourism development. It is no coincidence that football is widely regarded as a powerful instrument for city branding, economic growth, and strengthening local identity.

Chart 2. Funds distributed to clubs by Ekstraklasa from the sale of centralised broadcasting and marketing rights (PLN million)



Source: Ekstraklasa S.A.

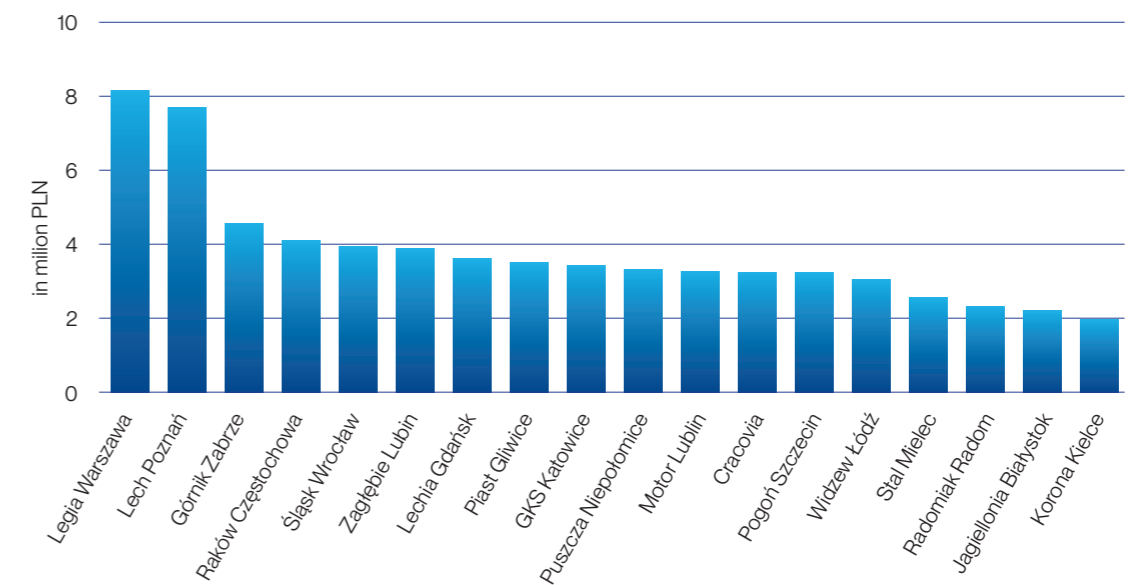
²⁷ In the statistics presented for the number of European-level competitions, the remaining matches refer to the qualifying phase.



It is no different in the Polish league. A study conducted by Pentagon on the recognition of several well-known football brands in Poland (Legia Warszawa, Lech Poznań, Korona Kielce) found that these clubs are among the most frequently mentioned associations with their respective cities²⁸. Lech ranked as the second most popular association with Poznań (24% of responses), Legia was the third association with Warsaw (20%), and Korona was the top association with Kielce (13%).

Despite these differences, there is no doubt that football clubs in Poland also have a strong impact on the recognition and image of their host cities. Studies further assess the value of city name exposure in the context of their presence in the Polish Ekstraklasa. According to Pentagon's analysis, between July and December 2024, the exposure value of club and city names during television broadcasts of Ekstraklasa matches amounted to PLN 67.7 million²⁹. The activity of Ekstraklasa clubs therefore provides cities with significant marketing value, serving as an important complement to traditional promotional campaigns.

Chart 3. Value of club and city name exposure generated during Ekstraklasa match broadcasts in the period July–December 2024 (PLN million)



Source: Pentagon study commissioned by Ekstraklasa S.A.

²⁸ A. Pawlukiewicz, Football Clubs as Cult Brands: Regardless of Country and Sporting Level, Przegląd Sportowy Onet, December 14, 2024. Study conducted on a sample of 1,004 Poles from various regions of the country.
²⁹ Pentagon Research, Polish Football Ekstraklasa – Value of Club and City Name Exposure on Television. Study period: July-December 2024.

MATCHDAY REVENUES

Revenues from ticket sales and matchday-related activities primarily include income from matchday and season ticket sales, club merchandise, and various additional attractions and services offered to fans during matches, such as VIP boxes, catering, and parking. High-quality matchday organi-

sation attracts more fans, which in turn boosts ticket sales and generates additional revenue from stadium services. Beyond the financial aspect, well-organised events also play a key role in strengthening positive relationships between clubs and their supporters.

CASE STUDY – MATCHDAY ORGANISATION

The organisation of a matchday by a football club is a complex undertaking that requires detailed planning. Effective communication, precise coordination of multiple aspects, and the involvement of various groups of people are essential. Beyond ensuring safety and preparing the match from a technical perspective, the club is also responsible for a wide range of activities related to marketing, transportation, and logistics. The list of tasks is extensive, and every detail must be carefully managed, as a poorly organised match may result in negative opinions and lower attendance in the future.

Among Ekstraklasa clubs, Legia Warszawa ranks as the leader in terms of expenses incurred for matchday organisation. In the 2023/24 season, the club spent over PLN 25 million solely for this purpose. Legia Warszawa allocated 2.5 times more resources to the organisation of home matches compared to away fixtures.

When it comes to the costs incurred by a club in connection with away matches, these primarily include expenses for transporting the team, coaching staff, and equipment. However, such costs may vary significantly depending on the distance and the means of transport. In addition, the club bears the costs of accommodation and meals for the entire squad, which can become a considerable expense, especially during longer trips. International matches may involve substantially higher costs, mainly due to increased spending on transport and accommodation. Furthermore, all formalities related to travelling abroad must be taken into account, as well as time zone and climate differences, which may affect the preparation schedule and the players' acclimatisation. Aspects such as health insurance and security take on particular importance, and the club must cooperate with local partners to ensure smooth logistics and appropriate training conditions on site.

In the case of home matches, the number of tasks to be carried out and the costs to be incurred is even greater. Personnel expenses are directly related to the scale of the event and the number of spectators. Approximately 50 employees are directly involved in matchday organisation at Legia Warszawa's matches. In addition, around 900 people are engaged in matchday services.

Personnel play a crucial role in the entire process. Stewards are responsible for maintaining safety and order at the stadium, which requires appropriate training. Kitmen are responsible for preparing and maintaining the players' equipment and kits. The technical team ensures proper preparation of the pitch and the operation of technical installations. In addition, such events require cooperation with the police and other services to guarantee the highest level of safety for fans. It is also necessary to ensure the presence of medical staff and ambulances in case of player injuries or emergencies among spectators.

The club is also responsible for numerous pre-match activities, such as promoting the event and managing ticket sales. In addition, staff must take care of organising parking facilities, ensuring fan access to the venue, and managing entry. This also includes the preparation of VIP areas, as well as catering and sanitary facilities.

Matchday choreography, encompassing both visual and audio elements, requires meticulous coordination and the involvement of specialists responsible for music, visual effects, and announcements. Legia Warszawa makes efforts to ensure the right atmosphere and enhance the matchday experience for fans, incurring additional costs in the process. An example of this is the use of technology to project visual effects directly onto the pitch, as well as the organisation of light shows, which have already been an important part of the matchday setting on four occasions. Such initiatives diversify the matchday experience, providing fans with positive impressions.

As a result of these efforts, the club recorded a record attendance last season. On average, nearly 25,000 spectators watched Legia Warszawa's Ekstraklasa matches from the stands, which was the highest figure in the entire league.

The example of Legia Warszawa demonstrates that investments in matchday organisation can bring numerous benefits, such as higher attendance as well as an improved stadium atmosphere.



OTHER REVENUES

In the category of other revenues, clubs can include, among others, transfer income, i.e. the sale of players to other clubs, both domestic and international. Moreover, clubs may receive various forms of institutional support, including financial contributions from municipal budgets aimed at promoting local sport and developing sports infrastructure.

Transfers enable clubs to finance the acquisition of new players, invest in infrastructure, and support youth academies. In the context of the Polish Ekstraklasa, transfer revenues often constitute an essential element of financial strategy. Clubs that successfully develop young players and promote them on the international stage can generate significant income from transfers. In the 2023/2024 season, Ekstraklasa clubs recorded total transfer revenues of over €44 million. Compared to the previous season, overall transfer revenues increased by 59%. There is no doubt that one of the areas requiring improvement is outgoing transfers from Ekstraklasa. Although this issue depends on many factors, it is hard not to notice that the number of transfers exceeding €8-9 million remains too small.

Ekstraklasa has seen transfers above EUR 11 million, such as Ante Crnac from Raków Częstochowa to Norwich City, as well as Jakub Moder (Lech Poznań) and Kacper Kozłowski (Pogoń Szczecin) to Brighton. In recent times, however, the overall number of spectacular departures has clearly declined, even though all other objective indicators suggest that the level of the league is rising. This trend may be influenced by the changing profile of players joining the Ekstraklasa – the best players are increasingly recruited with the aim of delivering immediate results rather than further development and resale. Equally important is the fact that footballers in Poland are now earning significantly better salaries. While still not at the level of Western leagues, the Polish market is highly attractive compared to other countries in Central and Eastern Europe.

TRANSFER REVENUES IN THE 2023/24 SEASON COMPARED TO THE PREVIOUS SEASON INCREASED BY OVER

59%³⁰



³⁰ Own calculations based on data from Transfermarkt.pl.

BEYOND THE PITCH: SOCIAL IMPACT – CSR ACTIVITIES OF EKSTRAKLASA CLUBS

The impact of Ekstraklasa clubs on the economy and on the cities in which they are located goes far beyond football matches themselves. Aware of their significant role within local communities, the clubs also undertake initiatives off the pitch aimed at promoting sporting values and a healthy lifestyle, fostering environmental responsibility, and providing charitable support.

CSR initiatives are gaining popularity in the world of sports, including within the Polish Ekstraklasa. Football clubs, as organisations with considerable social influence, are increasingly engaging in activities focused not only on generating profits but also on building positive relationships with local communities and promoting environmental responsibility. Below are examples of CSR initiatives implemented in recent years by Ekstraklasa clubs³¹.

FOR EACH CLUB, ONE CSR ACTIVITY IS PRESENTED. HOWEVER, EVERY CLUB UNDERTAKES A WIDE RANGE OF INITIATIVES IN THIS AREA

1. CLUB: CRACOVIA



CSR area: **People and diversity**

Initiative: **Engaging children with intellectual disabilities**

Since March 2024, Cracovia has been running a team for children with intellectual disabilities, called "Pasiaste Motyle" ("Striped Butterflies"). The team's training sessions are conducted under the supervision of an occupational therapy specialist. The main objective of the project is to engage children who wish to develop their sporting skills but face limited opportunities. At its core, the initiative focuses on the social integration of children with intellectual disabilities, who often experience a lack of acceptance within their peer groups.

2. CLUB: GKS KATOWICE



CSR area: **Social engagement**

Initiative: **Supporting an initiative focused on improving mental health**

GKS Katowice, together with the club's technical partner, organised a charity campaign encouraging participation in auctions of unique kits. Shirts from all of the club's sports teams were put up for auction, each featuring the logo of the Polish Humanitarian Action (PAH) and signed by athletes from the respective teams. The proceeds from the auction supported PAH's important "Pajacyk" programme, which focuses on providing psychological and social support for children and young people in Poland.

³¹ Prepared based on information received from Ekstraklasa or data published on the official websites of individual clubs.

3. CLUB: GÓRNIK ZABRZE



CSR area: Social engagement

Initiative: Aid for flood victims

In response to the floods that struck the southwestern part of Poland in September 2024, the club launched a series of relief initiatives to support those affected by the disaster. The management pledged to donate PLN 100,000, along with 20% of the revenue from the Górnik Zabrze vs Radomiak Radom match, to the victims. In addition, collections of essential goods were organised to provide flood-affected communities with basic necessities.

4. CLUB: JAGIELLONIA BIAŁYSTOK



CSR area: Social engagement

Initiative: "Throw in the Teddy Bears" charity campaign

Jagiellonia Białystok, in cooperation with its sponsor, organised the charity campaign "Throw in the Teddy Bears" to support children and adults struggling with cancer. During the halftime break of the match between Jagiellonia and Legia Warszawa, fans threw more than 109,000 plush toys onto the pitch. For each toy, the club's sponsor pledged to donate PLN 5 to the Naszpikowani Foundation, resulting in a total contribution of PLN 547,000. The plush toys collected as part of this initiative were distributed to various charitable institutions across Poland.

5. CLUB: KGHM ZAGŁĘBIE LUBIN



CSR area: Social engagement

Initiative: Promotion of physical activity among youth

The club promotes physical activity and sports education through a variety of initiatives supporting youth development. For example, it participated in the event "Kompetentny robi formę na wiosnę" ("The Pro Gets Fit for Spring"), aimed at fostering young people's passion for sport. Other activities include regular visits by first-team players during school sports days, the participation of the club's mascot in local sporting events (such as the Barbórka Run), and the co-organisation of the KGHM Cup tournament held at the club's football academy facilities. During the most recent edition of the tournament, more than 360 participants from dozens of clubs took part, including teams from Lower Silesia, Pomerania, Lubusz Land, and Czechia.

6. CLUB: KORONA KIELCE



CSR area: Social engagement

Initiative: Promotion of sport and education

Korona Kielce actively supports sports education and promotes physical activity through cooperation with educational institutions. One such partner is the Non-Public Secondary School of Sports Championship (BCEIS) in Zawoja, which serves as a partner school of the Korona Academy. The club is committed to developing young talents by offering training and educational programmes that combine academic learning with intensive sports practice. Thanks to this cooperation, students have the opportunity to improve their football skills under the guidance of professional coaches, increasing their chances of pursuing a sports career. Korona Kielce also organises sporting events and tournaments that promote sport among young people and encourage a healthy lifestyle.

7. CLUB: MOTOR LUBLIN



CSR area: Social engagement

Initiative: Financial support for medical facilities

During the last football season, Motor Lublin players visited the Department of Haematology, Oncology, and Transplantation at the University Children's Hospital in Lublin. The meeting with sick children, their parents, and hospital staff left a strong impression on the players. As a result, an internal fundraising campaign was organised to complete and equip a new room for children, with contributions coming not only from the players but also from the coaching staff, employees, and the club's management. Thanks to this joint effort, the room was officially opened in October last year, becoming a symbol of community spirit and the club's commitment to supporting the local community.

8. CLUB: LECH POZNAŃ



CSR area: Social engagement

Initiative: Encouraging young people to support football

Launched in 2013, the "Cheer with Class" initiative is one of the most impactful social programmes run by Lech Poznań. The programme enables organised groups of children and young people up to the age of 16 to attend matches free of charge, promoting a healthy and positive style of supporting the team among the youngest fans from Poznań and the entire Wielkopolska region. The initiative takes place during two selected home matches each season and enjoys enormous popularity, attracting an average of 10,500 participants at each game. To date, a total of 210,000 young fans have taken part in the programme. "Cheer with Class" not only fosters a love for sport but also aims to strengthen social bonds and shape positive role models among young people.

9. CLUB: LECHIA GDAŃSK



CSR area: **Social engagement**

Initiative: **Supporting Ukraine after the outbreak of the war**

Lechia Gdańsk actively joined the “Gdańsk Helps Ukraine” initiative by organising a charity friendly match against Shakhtar Donetsk. The event aimed not only to raise funds but also served as a manifesto against the war, expressing solidarity and support for Ukraine. As part of this initiative, the “Ticket for Peace” campaign was launched, encouraging fans to participate and support the cause through ticket purchases. The proceeds from the match were allocated to humanitarian aid for Ukraine.

12. CLUB: POGOŃ SZCZECIN



CSR area: **Social engagement**

Initiative: **Promoting blood donation**

For over a decade, in partnership with the local blood donation centre, the club has been running the “Navy-burgundy Blood Drive” campaign to promote blood donation among supporters. Every donor receives a free match ticket, while the most committed participants are rewarded with season tickets and gift sets. Players and business partners also actively support the initiative, strengthening ties with key stakeholders. Additionally, the club showcases the profiles of top donors as local heroes, inspiring the community and motivating others to join the campaign.

10. CLUB: LEGIA WARSZAWA



CSR area: **Social engagement**

Initiative: **Supporting charity initiatives**

The annual charity indoor rowing competition “Wszyscy Do Wiosel” (“All Hands on Oars”), organised by the Legia Foundation, has become a key event supporting diverse social initiatives. During its 6th edition, funds were allocated to projects such as purchasing an ambulance for the Children’s Memorial Health Institute, supporting an oncology hospice, providing hospital beds for the Institute of Mother and Child in Warsaw, assisting people experiencing homelessness, and maintaining a helpline for children and youth. In total, over PLN 1 million was raised, with nearly 3,000 participants taking part. The 7th edition, held on November 21, 2024, focused on financing an educational programme on cancer prevention for secondary school students.

13. CLUB: PUSZCZA NIEPOŁOMICE



CSR area: **Environmental care**

Initiative: **Green campaign and forest planting**

The club launched the #DbamyoPuszczę campaign to engage and educate the local community on ecology and sustainable development. In cooperation with the Niepołomice Forest District, 11,000 beech trees were planted in the Niepołomice Forest to celebrate the International Day of Forests. The event brought together club employees, players, fans, students, and local residents. Sponsors also contributed by providing refreshments for participants and offering electric vehicles for transporting the first-team coach and players.

11. CLUB: PIAST GLIWICE

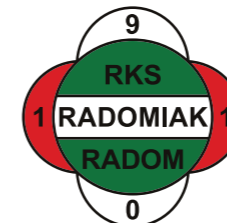


CSR area: **Social engagement**

Initiative: **Combating violence against women**

In March 2023, the club launched the “Notice the Signs” social campaign to raise awareness about domestic violence against women. Timed to coincide with International Women’s Day, the initiative aimed to educate fans and encourage them to recognise subtle signs of abuse in their surroundings. As part of the campaign, Piast Gliwice played an Ekstraklasa match wearing special pink and black kits, symbolising solidarity with victims of violence. After the match, the kits were auctioned, raising over PLN 30,000, which was donated to the Foundation for Women and Children’s Aid.

14. CLUB: RADOMIAK RADOM



CSR area: **People and diversity**

Initiative: **Promotion of sports activity among underrepresented groups in football**

Through its foundation, the club created the Radomiak Futbol Plus programme, dedicated to individuals with various disabilities. This initiative offers players the chance to develop their skills, take part in tournaments across Poland, and integrate with other teams. Training sessions are led by, among others, former Radomiak players. At the start of 2024, the club announced the recruitment of a women’s team within Radomiak Futbol Plus. Girls and women of all ages and skill levels are welcome to join. The club ensures comprehensive support from a qualified team of coaches, physiotherapists, and special education teachers.

15. CLUB: RAKÓW CZĘSTOCHOWA

CSR area: Environmental care

Initiative: Environmental engagement



Raków Częstochowa combines sporting development with environmental responsibility. A few years ago, the club introduced a tradition where every player or coach extending their contract plants a tree, supporting the city's "Let's Plant a Tree in Częstochowa" initiative. This project is carried out in cooperation with the Częstochowa Municipal Services Centre, which assists in selecting seedlings and designating planting sites. Additionally, at the end of last year, the club introduced limited-edition reusable stadium cups. Fans can keep the cups as souvenirs or return them at catering points, further promoting sustainable practices.

17. CLUB: ŚLĄSK WROCŁAW

CSR area: People and diversity

Initiative: Senior escort during home matches



The club joined the celebrations of the International Day of Older Persons by giving seniors the opportunity to accompany players onto the pitch before a match and by offering a pool of free tickets for individuals aged 60 and above. Organised in cooperation with the Future Generations Foundation, the initiative aims to foster intergenerational integration, counteract social exclusion, and enable older people to actively participate in sporting events. Through this collaboration, seniors not only enjoy watching a live match but also engage in accompanying activities, positively impacting their mental and physical well-being.

16. CLUB: STAL MIELEC

CSR area: People and diversity

Initiative: Free tickets for club matches



Stal Mielec advances its CSR efforts by providing free match tickets to various social groups. The club offers complimentary entry for children from foster care homes, fostering inclusion and enabling them to experience live sporting events. Additionally, Stal Mielec provides free tickets for people with disabilities through the District Family Support Centre in Mielec and the Municipal Social Welfare Centre, underscoring its commitment to building a community that embraces diversity. These initiatives form part of the club's broader strategy to promote social values and strengthen ties with the local community.

18. CLUB: WIDZEW ŁÓDŹ

CSR area: Social engagement

Initiative: Organisation of fundraising for hospitals, community centres and orphanages



Widzew Łódź regularly collaborates with local non-governmental organisations, supporting them through donations and charity events. In 2023, the club organised the sixth edition of the "Widzew for Kids" campaign, during which fans, players, and club officials prepared and distributed 1,800 packages worth over PLN 180,000. The initiative reached dozens of institutions across five provinces: Łódzkie, Świętokrzyskie, Lubuskie, West Pomeranian, and Greater Poland.

The initiatives outlined above represent only a fraction of the activities undertaken by Ekstraklasa clubs as part of their CSR strategies. Through the involvement of management boards, players, employees, and fans, clubs implement a wide range of projects, ranging from one-off actions aimed at specific goals to recurring campaigns and long-term partnerships in selected areas. The growing awareness of social and environmental issues positions CSR in football as an opportunity to strengthen fan engagement and build a more diverse, inclusive, and integrated community.

03.

ON AND OFF THE PITCH: THE ECONOMIC IMPACT OF EKSTRAKLASA



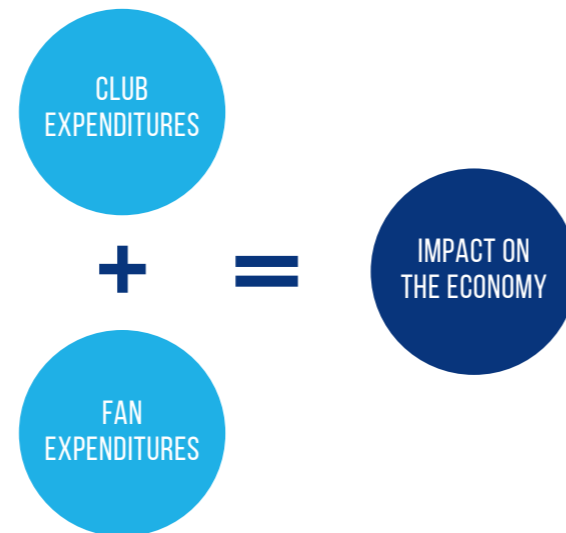
03. ON AND OFF THE PITCH: THE ECONOMIC IMPACT OF EKSTRAKLASA

The activities of professional football leagues generate significant economic impact across sectors beyond sport, including retail, gastronomy, and tourism. As Poland's top-tier competition, the Ekstraklasa acts as a major economic driver through the engagement of both fans and clubs. On matchdays, fans spend on transport, accommodation, food, and entertainment, supporting club revenues while stimulating local businesses, particularly in services and tourism. At the same time, clubs incur substantial operating expenses and invest heavily in development and infrastructure. These actions strengthen local labour markets and enhance the league's attractiveness to sponsors and business partners. Collectively, they generate a series of economic effects that contribute to both national and regional growth.

EKSTRAKLASA'S CONTRIBUTION TO GDP

To estimate the economic impact of Ekstraklasa clubs' activities, the Leontief input-output model was applied, using data on club expenditures and fan spending related to match attendance. This model enables the calculation of the league's contribution to GDP (value added), employment, and tax revenues.

The value added generated by football clubs' activities can be analysed from two perspectives. On the one hand, it stems from expenditures incurred directly by the clubs, including costs that go beyond the pitch. On the other hand, it is driven by fan spending associated with attending matches, such as purchases of food and beverages, catering services, transport, and merchandise.



As indicated in the first chapter, based on a survey conducted among attendees of Ekstraklasa matches from matchweeks 12 to 18, it is estimated that the average fan spends approximately PLN 227 in connection with attending their team's match, excluding the cost of matchday or season tickets. This amount includes around PLN 55 on food, beverages, and catering services, PLN 61 on transport, and PLN 91 on other match-related expenses such as souvenirs and club merchandise. When compared with average stadium attendance, annual fan spending is estimated to exceed PLN 911 million³².

PLN 911 MILLION
EXPENDITURES INCURRED BY FANS
IN CONNECTION WITH ATTENDING MATCHES

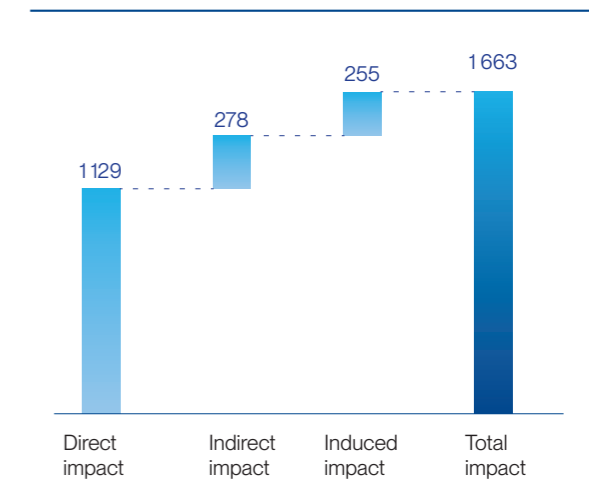
³² Data based on a survey conducted among Ekstraklasa fans. The figures do not include direct spending on matchday and season tickets, which are accounted for in the club analysis.

Fans' expenditures were combined with those incurred by the clubs to assess the overall economic impact. Based on data provided by Ekstraklasa clubs, total costs over the past year³³ amounted to PLN 1.1 billion³⁴, which is roughly 60% of the total state budget expenditure on physical education in 2023. These costs cover a wide range of expenses, including operating costs such as infrastructure maintenance, football equipment, administrative expenses, and marketing and promotion. They also include match organisation costs – logistics and operations (security staff, medical personnel, stewards), ticketing services, preparation of premium zones, catering, and technical support such as broadcasting and sound services – as well as financial costs.

PLN 1.1 BILLION
TOTAL COSTS INCURRED BY EKSTRAKLASA
CLUBS DURING THE ANALYSED PERIOD

The total value added generated in the Polish economy by the Ekstraklasa is not equivalent to the expenditures incurred by clubs and fans. Value added represents the increase in economic value created through the production of goods or services and serves as a key measure of an entity's contribution to Poland's GDP. From an accounting perspective, value added corresponds to the portion of a company's total output – its goods and services – that remains after deducting intermediate consumption, meaning the value of inputs used in the production process. A high share of value added in a company's final output indicates a significant creative contribution to the production process and, consequently, to GDP generation.

Chart 4. Value added generated by the Ekstraklasa in Polish economy (PLN million)



Source: PwC analysis.

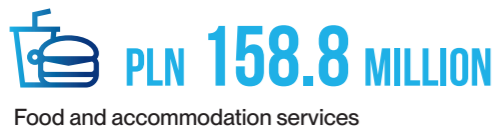
The total value added generated in the Polish economy by the Ekstraklasa amounts to PLN 1.7 billion. Of this, more than PLN 948 million comes from the activities of the clubs, while PLN 716 million results from expenditures incurred by fans in connection with attending matches.



³³ The data refer to expenditures for the year 2023 or the 2023/2024 season, depending on the club.

³⁴ Data provided by Ekstraklasa clubs. The data does not include Jagiellonia Białystok. It was also assumed that transfer expenditures generate a demand impulse in the Polish economy only to the extent that they concern domestic transfers. Transfer expenditures related to the purchase of players from foreign clubs have no impact on the Polish economy.

Top 5 sectors by value added generated through Ekstraklasa activities in the Polish economy



The main sectors generating value added as a result of Ekstraklasa clubs' activities and fan expenditures include retail trade; sports, entertainment and recreation; food and accommodation services; transport services; and security and administrative services. Together, these sectors account for approximately 50% of the total value added generated in the Polish economy through Ekstraklasa – related activities.

The league also contributes significantly to employment, creating and sustaining nearly 9,300 jobs. Of these, around 4,700 jobs result from club activities, while 4,600 jobs are linked to the increased economic activity driven by fan spending. The majority (approximately 6,600 jobs) are direct, arising from initial expenditures by clubs and fans. However, more than 2,700 jobs are generated indirectly and through induced effects, including positions at suppliers cooperating with Ekstraklasa and jobs maintained thanks to household spending by individuals employed across the supply chain.

Another area of analysis concerns public finance revenues generated by league matches. In total, additional tax revenues in the Polish economy attributable to Ekstraklasa activities amount to PLN 593.8 million annually, of which PLN 312.7 million flows to central government budgets and over PLN 59.9 million to local government units. The remaining portion consists of social security contributions.

In terms of value added across the entire supply chain, Legia Warszawa leads the ranking, driven by its position as the club with the largest budget in the league. Legia accounted for more than 18.4% of the total value added generated by the Ekstraklasa, amounting to PLN 306.8 million. Lech Poznań ranks second with nearly PLN 206.7 million (12.4% of the league total), while Pogoń Szczecin takes third place with PLN 141.6 million (8.5%).

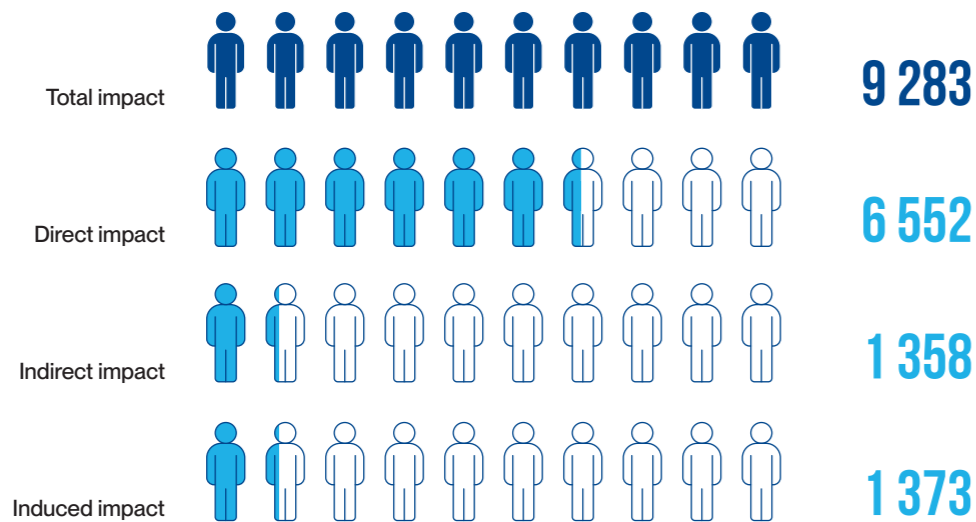
PLN 306.8 MILLION
VALUE ADDED GENERATED BY LEGIA WARSZAWA

Table 2. The impact of individual Ekstraklasa clubs on the economy

Club	Value added (GDP) (PLN million)	Share in city GDP (%)	Employment (persons)	Share of employment in the city (%)	Taxes (PLN million)
All Ekstraklasa clubs	1663.3	0.1%	9283	0.1%	593.8
Cracovia	86.6	0.1%	497	0.1%	30.9
GKS Katowice	34.3	0.1%	206	0.1%	12.2
Górnik Zabrze	99.5	0.8%	575	1.0%	35.5
Jagiellonia Białystok*	51.0	0.2%	327	0.2%	18.2
KGHM Zagłębie Lubin	82.4	1.2%	449	1.4%	29.4
Korona Kielce	61.1	0.4%	352	0.3%	21.8
Lech Poznań	206.7	0.2%	1185	0.3%	73.8
Lechia Gdańsk	73.6	0.1%	417	0.1%	26.3
Legia Warszawa	306.8	0.1%	1551	0.1%	109.5
Motor Lublin	53.3	0.2%	333	0.2%	19.0
Piast Gliwice	49.6	0.2%	282	0.2%	17.7
Pogoń Szczecin	141.6	0.3%	778	0.3%	50.5
Puszcza Niepołomice	24.6	0.1%	145	0.1%	8.8
Radomiak Radom	57.6	0.3%	328	0.3%	20.6
Raków Częstochowa	91.1	0.4%	487	0.4%	32.5
Stal Mielec	39.7	0.4%	225	0.4%	14.2
Śląsk Wrocław	98.6	0.1%	579	0.1%	35.2
Widzew Łódź	105.4	0.1%	567	0.1%	37.6

* Due to the fact that Jagiellonia Białystok did not provide data on expenditures incurred, this measure of impact was not included in the analysis. Source: PwC analysis

Chart 5. Jobs created and sustained by the Ekstraklasa in the Polish economy (persons)



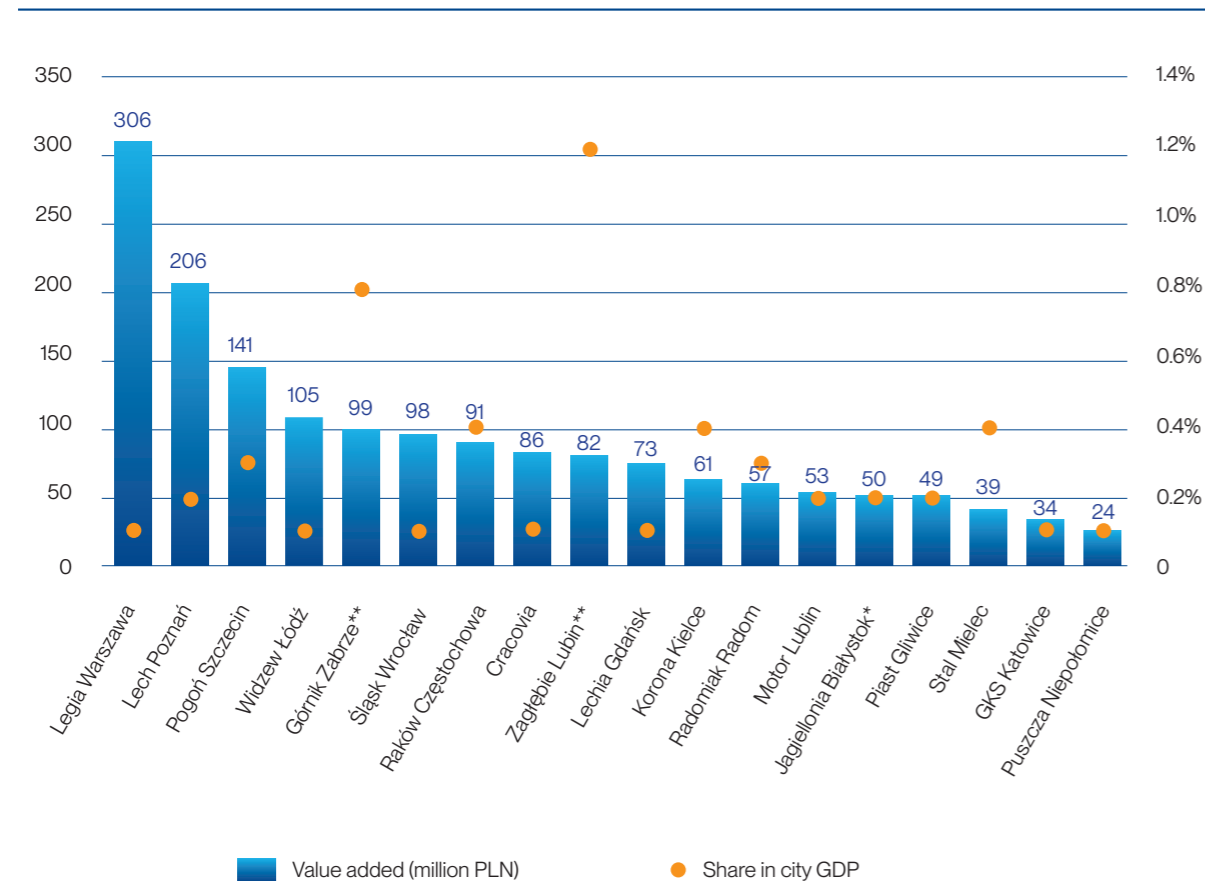
Source: PwC analysis.

SUMMARY: CLUBS AS THE FABRIC OF THE CITY

A different perspective emerges when analysing the share of individual clubs in the GDP of the cities where they operate. In this category, the leaders are Zagłębie Lubin (1.2% of Lubin's GDP), Górnik Zabrze (0.8%), and Raków Częstochowa, Korona Kielce, and Stal Mielec (each accounting for 0.4% of the GDP of their respective cities).

This outcome is explained by the economic structure of these locations. Warsaw and Poznań are large, economically diversified cities where football represents only a small fraction of overall economic activity, as numerous other industries and services contribute significantly to GDP. In contrast, in smaller cities such as Lubin or Zabrze, football clubs play a more substantial role within the local economy.

Chart 6. Value added (GDP) and share of individual Ekstraklasa clubs in their city's GDP



* Due to the fact that Jagiellonia Białystok did not provide data on expenditures incurred, this measure of impact was not included in the analysis.
 ** In smaller cities such as Lubin or Zabrze, football clubs play a more significant economic role within the local economy, which explains their relatively high share in city GDP. In the case of Zagłębie Lubin, an additional factor is the financial support provided by KGHM.
 Source: PwC analysis

Each football club is deeply rooted in the identity of its city. Clubs are institutions whose influence extends far beyond the pitch, becoming a unifying force and a focal point of social and cultural life. By drawing on elements such as club colours and history, they strengthen the sense of belonging and connection within the community.

What, then, defines the “city-building” role of Ekstraklasa clubs? Among other factors, it includes the economic impact driven by increased consumption from fan spending on food, transport, and accommodation. This generates significant revenues for local businesses and creates jobs. Over the course of a season, fan expenditures amount to nearly PLN 1 billion.

Football matches attract large numbers of spectators and tourists, simultaneously enhancing the city's brand and visibility. Although Ekstraklasa has not yet reached the prominence of Europe's most renowned leagues, interest in Poland's top competition continues to grow. In the 2024/2025 season alone, more than 3.8 million fans attended matches, following their favourite teams with great enthusiasm.

Ekstraklasa also plays a key role in shaping the image of Polish cities internationally through participation in European competitions. Clubs competing at the highest level act as ambassadors for their cities, promoting local culture and traditions. By taking part in tournaments such as the Conference League or the Europa League, they attract foreign fans to visit Poland, while earning mentions in international media. These appearances help raise the global awareness of Polish football and strengthen the attractiveness of Polish cities.

Football clubs play a vital role in promoting active lifestyles within local communities. The construction and modernisation of training centres and sports facilities not only raise standards for professional athletes but also provide opportunities for amateurs and young people to develop their skills using high-quality infrastructure. By running academies and organising tournaments, clubs help popularise football among residents, including groups traditionally underrepresented in the sport, which in turn supports better health and overall well-being.

Beyond social benefits, Ekstraklasa clubs significantly impact the economy. Matches drive local economic activity through substantial fan spending on goods and services related to game attendance, as well as through club expenditures. The total value added to the Polish economy by the Ekstraklasa amounts to PLN 1.7 billion, comprising over PLN 947 million from club operations and PLN 715 million from fan spending. This symbiotic relationship between fans and clubs fuels football's development in Poland, strengthens city economies, and contributes to national GDP growth.

PLN 1.7 BILLION
 THE TOTAL VALUE ADDED
 (A KEY COMPONENT OF GDP)
 GENERATED IN THE POLISH ECONOMY
 BY THE EKSTRAKLASA

APPENDIX 1. METHODOLOGY

THE IMPACT OF EKSTRAKLASA FANS AND CLUBS ON THE ECONOMY: AN INPUT-OUTPUT ANALYSIS

The estimates of the impact of fans and individual sports clubs playing in the Ekstraklasa on the economic activity of the cities in which they are based were derived using the input-output model proposed by Leontief. This model was developed on the basis of the following statistical data sources:

- Disaggregated data on the level of expenditures incurred by individual Ekstraklasa clubs, which were subsequently allocated to the relevant sectors of the Polish economy (source: Ekstraklasa clubs). The analysis included data from 17 out of 18 clubs belonging to the Ekstraklasa. Jagiellonia Białystok was excluded due to the lack of available data.
- Data on fan expenditures was obtained through a diagnostic survey. An invitation to complete an online questionnaire was sent to 42,000 fans who attended Ekstraklasa matches held between October and December 2024 (matchweeks 12-18). The survey was distributed to subscribers of T-Mobile (12,055) and Orange (30,000), identified (based on geolocation data) as stadium attendees who had consented to receive marketing content and were not excluded under the operators' commercial policies. The selection of individuals invited to participate in the survey was carried out by the operators.
- Input-output tables for 65 sectors of the Polish economy from 2020 (the most recent data available), published by Statistics Poland every five years, updated by experts to reflect 2023 price conditions (source: Statistics Poland – GUS).
- Data on gross value added and employment, broken down into six sectors of the economy, for 73 subregions (NUTS-3) and for cities with county rights (NUTS-4) in which Ekstraklasa clubs operate: Warsaw, Łódź, Kraków, Wrocław, Poznań, Gdańsk, Szczecin, Lublin, Katowice, Białystok, Kielce, Częstochowa, Radom, and Bielsko-Biała (source: Eurostat).
- Data on employment by counties (powiat level) in which Ekstraklasa clubs operate (source: Statistics Poland – Local Data Bank).
- Regional input-output tables for Poland's 16 voivodeships for the years 2006-2010 (source: Regional Input-Output Data for Europe).
- Structure of public finance sector revenues, including local government units, in Poland in 2023 (source: Eurostat).

The fundamental assumption in analysing economic impact using input-output tables is that expenditures on goods and services affect the entire economy. For example, a construction project generates demand for spending on the process itself (such as materials, tools, and labour), which in turn creates additional demand beyond the initial outlays. This type of analysis makes it possible to estimate the overall effect through the input-output model of the Polish economy. The input data used to assess the economic impact was provided by Ekstraklasa clubs³⁵. The data obtained relate primarily to club expenditures, including operating costs, match organisation expenses, financial costs, taxes paid, as well as employment figures. Data provided by most clubs (10 out of 17) refers to the year 2023, while seven clubs submitted information covering the 2023/24 season.

The input-output model applied in this report estimates the relationships between increased economic activity related to a given good or service and its resulting effects across the entire economy (including demand for other goods and services as well as tax revenues). For the purposes of this report, the economic effects were estimated for the following indicators:

- **GDP** – value added to the economy, or production at basic prices minus intermediate consumption at purchaser prices.
 - **Employment** – number of jobs created or retained (measured in full-time equivalents, FTE).
 - **Public sector revenue** – the amount of income generated through public levies. This includes collected income taxes from individuals and legal entities, as well as other direct and indirect taxes, and social security contributions.
- Economic impact assessed across direct, indirect, and induced effects:
- **Direct effects** are those arising directly from the company's expenditure on labour and capital, as well as gross operating profit.
 - **Indirect effects** arise from the activities of companies that supply production materials to the enterprise in question – in other words, the suppliers of its suppliers.
 - **Induced effects** arise from the consumer spending of enterprise employees, stimulated by both direct and indirect expenditures.

Other assumptions of the model

- The level of expenditures declared by individual Ekstraklasa clubs accurately reflects their economic activity.
- Expenditures on salaries in the clubs generate a demand impulse with a structure corresponding to the overall spending pattern of households in Poland. Statistics Poland (GUS) does not provide data on the detailed structure of household demand broken down by territorial units.
- Transfer expenditures generate a demand impulse in the Polish economy only to the extent that they relate to domestic transfers. It is assumed that transfer expenditures associated with the purchase of players from foreign clubs have no impact on the activity of the Polish economy.
- Due to the lack of detailed data on the share of club expenditures directed to entities located outside the cities where the clubs are based, it has been assumed that these expenditures primarily stimulate local economic activity. This assumption is consistent with the results of the analysis of intersectoral interregional flows in Poland for the main categories of expenditures declared by Ekstraklasa clubs.
- The total effects of the activities of all Ekstraklasa clubs must be consistent with the sum of the effects of individual clubs. It is assumed that the regional adjustments introduced, which take into account the specific economic characteristics of each city, cannot lead to inconsistencies in the results for individual clubs. In other words, the applied model ensures that the aggregate effects equal the sum of the effects of each club's activities (the bottom-up approach is identical to the aggregate effect of Ekstraklasa clubs).

DATA SOURCES

The analyses presented in the study were based on several complementary data sources. Big data analyses were carried out using statistics on mobile phone logins of fans to BTS stations located in the vicinity of stadiums, at the dates and times when matches were played. The analysis drew on a dataset of 17.7 thousand fans – unique SIM card holders in the T-Mobile network (excluding individuals who did not consent to geolocation) – who attended the matches of matchweek 13 of the competition.

Data on match venues, dates, and stadium attendance was obtained from the 90minut.pl portal (attendance was also independently estimated based on data from the telecommunications operator).

As a source of primary data, a diagnostic survey was also used. An invitation to complete the online questionnaire was sent to 42,000 fans who attended Ekstraklasa matches

- The impact of Ekstraklasa clubs' expenditures on the level of taxes and social security contributions in individual cities was calculated based on the assumed structure of aggregated public sector revenues, including those of local government units.
- Assumptions regarding the level of production and the number of employed persons in the cities where Ekstraklasa clubs operate:
 - For the following six cities, data on output and employment were obtained directly from the Eurostat/Arcgeo regional database: Kraków, Łódź, Poznań, Szczecin, Warsaw, and Wrocław.
 - For the following six cities, data on output and employment was calculated using the Eurostat/Arcgeo regional database and then adjusted downward based on information on employment by counties from the Local Data Bank of Statistics Poland (GUS). It was assumed that the gross value added and employment figures for these cities represent 80% of the corresponding NUTS-3 units: Częstochowa, Gdańsk, Kielce, Lublin, Katowice, and Radom.
 - For the remaining five cities, the gross value added and employment figures were estimated using available data on employment by counties, assuming that the productivity level in these cities (the ratio of gross value added to employment) is analogous to that of other cities for which the relevant data were available: Gliwice, Lubin, Mielec, Niepołomice, and Zabrze.

played between October and December 2024 (matchweeks 12-18). The surveys were distributed to subscribers of the T-Mobile network (12,055) and Orange network (30,000), identified (based on geolocation data) as stadium attendees who had consented to receive marketing content and were not excluded due to the operators' commercial policies (the selection of individuals invited to participate in the study was carried out by the operators).

Additionally, the analysis made use of data on accommodation offers in the towns and cities where matchweek 13 of Ekstraklasa matches was played, as quoted on the booking.com portal; information from the prospectus of Żabka Group S.A.; industry reports concerning the hotel market; as well as data on coach rental prices, catalogues of the train manufacturer PESA, and other publicly available sources enabling verification of the plausibility of the assumptions adopted.

³⁵ The analysis covers data from seventeen Ekstraklasa clubs participating in the 2024/2025 season: Cracovia Kraków, GKS Katowice, Górnik Zabrze, KGHM Zaglebie Lubin, Korona Kielce, Lech Poznań, Lechia Gdańsk, Legia Warszawa, Motor Lublin, Piast Gliwice, Pogoń Szczecin, Puszcza Niepołomice, Radomiak Radom, Raków Częstochowa, Stal Mielec, Śląsk Wrocław, Widzew Łódź. The club not included in the study is Jagiellonia Białystok.



PKO Bank Polski
EKSTRAKLASA

This report has been prepared for general informational purposes only and does not constitute professional advice. You should not act upon or make decisions based on the information contained in this report without obtaining professional advice beforehand. Furthermore, to the extent permitted under Polish law, PwC Advisory spółka z ograniczoną odpowiedzialnością sp.k., its partners, employees, or representatives make no commitments to you or any other party and accept no liability — whether contractual or otherwise — for any losses, damages, or expenses that may result, directly or indirectly, from actions taken or decisions made based on the information contained in this report.

© All rights reserved. In this document, "PwC" refers to the Polish entities comprising the PricewaterhouseCoopers International Limited network, each of which is a separate and independent legal entity.