



J.LEAGUE CLUB MANAGEMENT GUIDE 2025

JAPAN PROFESSIONAL FOOTBALL LEAGUE

10 December 2025

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Regarding the Creation of the J.LEAGUE Club Management Guide



I would like to once again express my genuine gratitude to everyone involved in J.Club management, staff members, and our various stakeholders, including shareholders, local governments, partner companies, and fans & supporters, for their passion and dedication that enable J.LEAGUE to operate and bring the ‘artwork’ of football to society at large.

In an increasingly uncertain environment marked by increasingly complex international situations and disasters caused by climate change and earthquakes, it is absolutely essential that J.LEAGUE and J.Clubs undertake further challenges to continue providing captivating content as ‘artwork’ to the world. J.LEAGUE will be transitioning its season schedule from 2026–27, and enhancing the management capabilities of the clubs is essential to achieve our goals for the Next 10 Years: “J.LEAGUE that can win titles in Asia and take on the world,” “Japan National Team members from European League clubs and J.LEAGUE clubs,” and “Boost total J.LEAGUE sales by 1.5 to 2 times.”

J.LEAGUE will further strengthen support for the J.Clubs, which play the leading role in the league, using this “J.LEAGUE Club Management Guide” as a foundation. I hope each club will reference this guide, which serves as the bible for club management, and utilise it to practice the core principles, comprehensively structured management areas, and the latest best practices from various clubs. I earnestly hope and firmly believe that each club will enhance its foundational management capabilities and achieve unique development according to their respective regions and growth towards globalisation, achieving both our growth themes of “All 60 clubs shine as a beacon for their various regions/communities” and “Top tier clubs shine as providers of national content.”

Furthermore, J.LEAGUE aspires to be an open entity for all, including not just club affiliates but also those who endorse the J.LEAGUE’s philosophy and wish to enrich the regional and national sports culture through the development of the league and clubs. Although the “J.LEAGUE Club Management Guide” is primarily geared towards club managers, it will be made publicly available on the J.LEAGUE official website (corporate site) upon the issuance of the 2025 revised edition. I hope that by giving more people access to it, the guide will be further refined and become even more useful through everyone’s collective efforts.

We at J.LEAGUE are confident that, through quality on the pitch, stadium specifications, and the passion of fans & supporters, our polished ‘artwork’ will reach many, invigorating Japan. Let’s use this guide as a springboard to move forward together, towards a more prosperous nation through sports.

Yoshikazu NONOMURA
Chairman

Japan Professional Football League

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Revisions since 2024 the First Edition

◆ The main revisions since 2024 the first edition include:

Fundamental Knowledge of Club Management

- ◆ Revisions in line with the developments in J.LEAGUE's new strategies and systems, etc.
- ◆ Reflection of the latest data on club management information, etc.

Core Principles in Club Management

- ◆ The core principles have been reorganised from five items to six items
- ◆ Each item has been clarified to better reflect reality

Guidelines by Management Area

- ◆ Update of guidelines, target state, rationale, and key initiatives
- ◆ Addition and update of supplementary materials and numerous club case studies, etc.

Comparison with the World

- ◆ Addition of analytical data
- ◆ Update of comparative data with overseas clubs and leagues

Appendix

- ◆ Management checklist: Update in accordance with the updates in the main text
- *Terminology: Necessary explanations incorporated into the main text rather than as a separate appendix file

Overview of This Guide



Purpose

- ◆ To support the enhancement of each club's management by sharing principles and critical initiatives in club management, serving as a guide to strengthen the base of club management.

Target Audience

- ◆ Club managers of all J.Clubs and those who aspire to club management in the future

Ways to Utilise

- ◆ Clubs
 - Guide for management, current status assessment, and self-evaluation
 - Reference material for shareholders, etc., on the occasion of the selection of club officers
 - Material for explanations and presentations to stakeholders by the club
- ◆ J.LEAGUE
 - Tool for club management workshops and club support
 - Material to support the onboarding of new executive officers
 - Training text for new member clubs
- ◆ Other
 - Educational material and supplementary reading for Sports Human Capital (SHC), a public interest incorporated foundation
 - Educational material for sports organisations and educational institutions
 - Reference material for designing external surveys

Introduction

- ◆ Matters that you should know for utilising this guide, including its purpose, target audience, and key points

Fundamental Knowledge of Club Management

- ◆ An overview of J.LEAGUE and basic matters regarding club management that should be deeply understood in club management

Core Principles in Club Management

- ◆ Basic and common principles that club managers should be aware of when managing a J.Club

Guidelines by Management Area

- ◆ Guidelines, vision, rationale and important initiatives for 33 detailed individual areas in line with the management area framework, along with supplementary explanations and club case studies

Comparison with the World

- ◆ Comparison of data between current J.LEAGUE and the world, focusing on Europe's top five leagues, to achieve the vision for the Next 10 Years

Appendix

- ◆ A management checklist which is designed to help clubs assess whether they are implementing the content of this guide and to link this to improvements

Point ①

- ◆ Focus on Core Principles
 - In club management, where there are no one-size-fits-all answers, core principles serve as a basis for club managers to think and make decisions.
 - This is not a detailed operation manual, but a guide to strengthen the base of club management.

Point ②

- ◆ Comprehensive systematisation of management areas club managers should be aware of
 - Content is based not only on ideals but also on the actual conditions of the club.
 - The guide reflects the latest changes in the environment surrounding J.LEAGUE as well.

Point ③

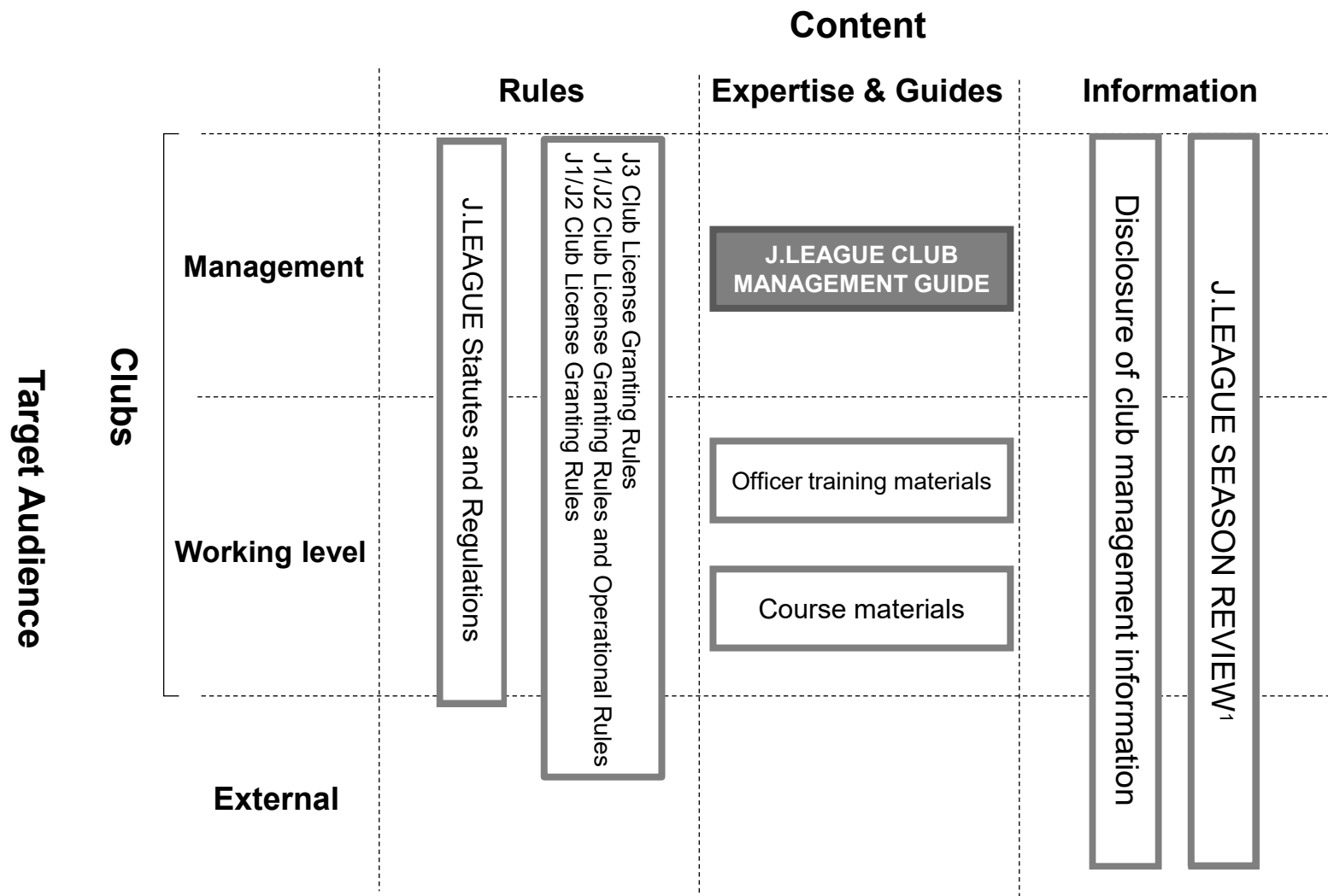
- ◆ Can be utilised without perusing the entire guide in sequence
 - The guide is structured so that it is possible to check the parts that are of particular interest to you.
 - By using the management checklist, the guide can be put into practice immediately.

Point ④

- ◆ Continuous update after publication according to the situation
 - The guide is updated when there are changes in the large framework, policies, or basic rules.
 - The guide is basically issued once a year, aiming for November.
 - We will consider improvements to enable continuous use of the guide and checklist.

Positioning of This Guide

- ◆ The positioning of this guide in relation to the rules, expertise, guides, and information formulated by J.LEAGUE is as follows:



Note 1: J.LEAGUE SEASON REVIEW is a J.LEAGUE report published for the purpose of open and fair information disclosure with the aim of creating a league where “everyone involved with J.LEAGUE can participate, understand, and create together.”

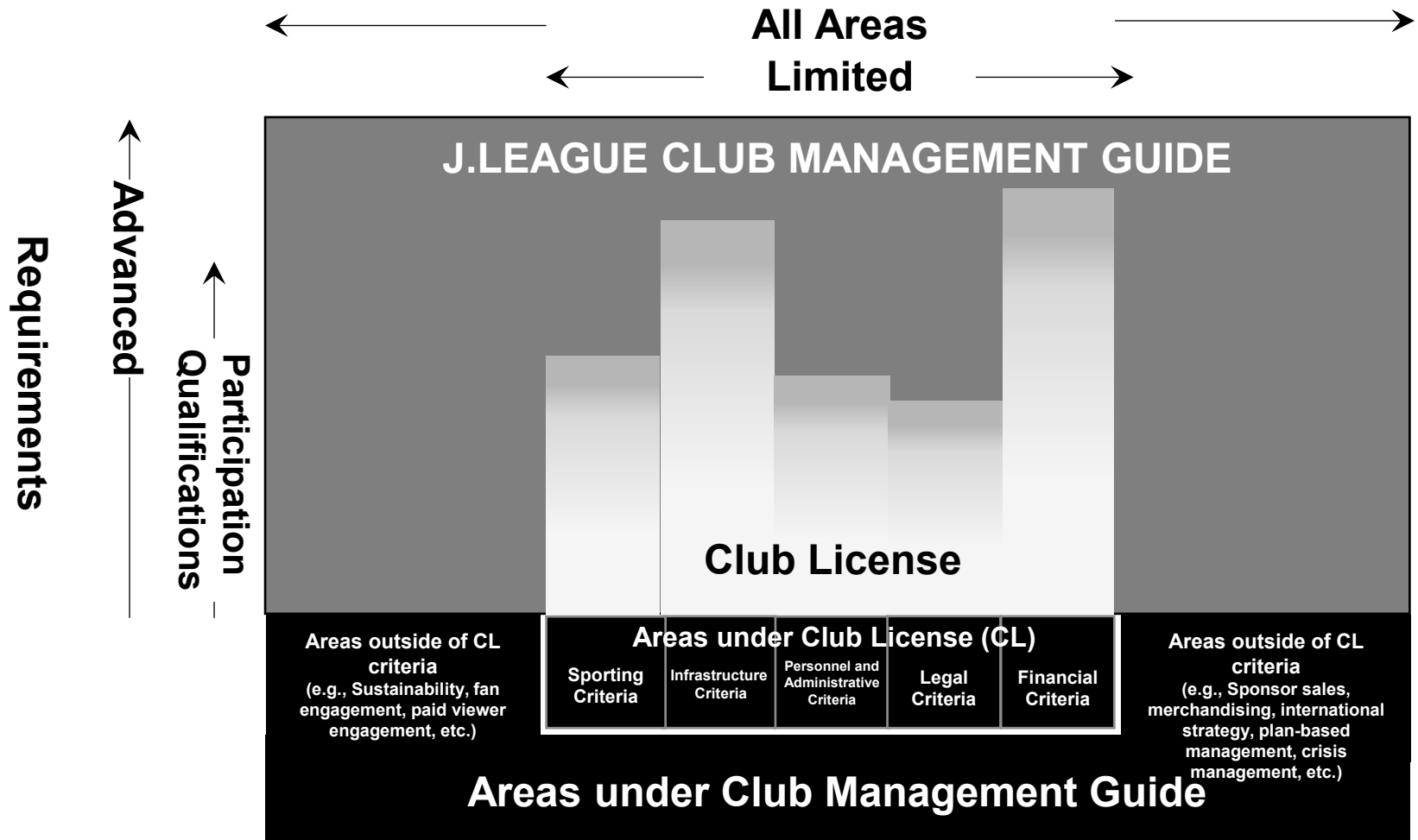
Complementary Relationship with Club License



- ◆ The Club License (CL) is a qualification to participate in the league (competition), granted by evaluating management based on five criteria. Although the J.LEAGUE Club Management Guide and Club License have different roles – the guide being a basic set of guidelines that club managers should understand – they are complementary in terms of content (areas covered and requirements).

[Conceptual Diagram of Relationship]

Areas Covered



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Rules for utilising the J.LEAGUE Club Management Guide within clubs and the league

◆ J.LEAGUE CLUB MANAGEMENT GUIDE

- Within clubs and the league, the guide can be freely distributed and shared.
- When clubs and the league utilise the guide externally (for meetings, training, lectures, etc.), it can be distributed and shared after prior consultation and reporting to the Management Base Div.

*Additionally, when clubs and the league wish to repurpose or modify parts of the material for the above uses, PPT data and other materials can be provided upon contacting the Management Base Div.

◆ Management Checklist (attachment)

- Everyone, both within clubs and the league and externally, is free to utilise these.

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Structure of Fundamental Knowledge on Club Management



Existence of J.LEAGUE	<ul style="list-style-type: none"> ◆ Our Mission & J.LEAGUE 100 YEAR VISION ◆ J.LEAGUE Triple Missions ◆ Vision for the Next 10 years ◆ J.LEAGUE Growth Themes 	<ul style="list-style-type: none"> ◆ Strategies to Achieve Growth Themes ◆ Towards J.LEAGUE's Globalisation ◆ J.LEAGUE Sustainability
Development of J.LEAGUE	<ul style="list-style-type: none"> ◆ History of J.LEAGUE ◆ Transition of the Number of J.Clubs ◆ Transition of J.LEAGUE Business Scale 	<ul style="list-style-type: none"> ◆ Transition of J.LEAGUE Attendance ◆ Growth in Competitiveness
Positioning of J.LEAGUE	<ul style="list-style-type: none"> ◆ Football Organisations in the World and J.LEAGUE ◆ Global Football Calendar 	<ul style="list-style-type: none"> ◆ J.LEAGUE and the Local Communities
Governance Structure of J.LEAGUE	<ul style="list-style-type: none"> ◆ J.LEAGUE Governance Organisation ◆ Key Statutes, Regulations, and Rules ◆ J.LEAGUE Club Licensing System Overview ◆ Club Licence Financial Standards during Season Transition Period 	<ul style="list-style-type: none"> ◆ Contract Rules for Players from 2026 ◆ Contract Rules for Players until 2025 ◆ Systems and Rules regarding Youth Development
J.Club Activities	<ul style="list-style-type: none"> ◆ J.Club Annual Activities (Main Schedule) 	<ul style="list-style-type: none"> ◆ Calendar after Season Transition
J.Club Economic Structure	<ul style="list-style-type: none"> ◆ J.Club and J.LEAGUE Finance Structure ◆ J.Club Sales ◆ J.Club Sales Composition ◆ J.Club Sales Details ◆ J.Club Cost of Sales and Selling, General and Administrative Expenses ◆ J.Club Cost of Sales and Selling, General and Administrative Expenses Composition 	<ul style="list-style-type: none"> ◆ J.Club Cost of Sales and Selling, General and Administrative Expenses Details ◆ Correlation between J.Club Competitive Results and Team Personnel Expenses ◆ Correlation between J.Club Sales and Front Office Personnel Expenses



- ◆ These are the most important and fundamental principles for all J.LEAGUE stakeholders, and they must always be kept in mind in club management.

Our Mission

- 、 To raise the level of Japanese football and promote the diffusion of the game through the medium of professional football.
- 、 To foster the development of Japan's sporting culture, to assist in the healthy mental and physical growth of Japanese people.
- 、 To contribute to international friendship and exchange.

J.LEAGUE 100 YEAR VISION

～To more happiness country with sports.～

- Creating a square covered with green grass and sports facilities in your town.
- Establish a sports club where you can enjoy any sport you want to play.
- “Watch”, “Do” and “Participate”. To expand the circle of communication between people of all generations through sports.



- ◆ J.LEAGUE is pursuing triple missions – competitive, business and social – to achieve Our Mission and J.LEAGUE 100 YEAR VISION.
- ◆ Club management cannot succeed through good competitive results alone, business success alone, or social value alone. Our universal triple missions are interconnected, and since clubs differ in their local circumstances, competitive characteristics, shareholders, and business stages, there is no single absolute solution, and thus it is essential to maintain balanced management.



[Competitive → Business]

Team strength is the engine for business expansion

[Business → Competitive]

Business success strengthens the team

[Business → Social]

Clubs contribute to solving local issues

[Social → Business]

Regional diverse resources sustain the business

[Social → Competitive]

Team strength comes from supporter and community support

[Competitive → Social]

Football changes the daily life and landscape of the city



- ◆ Based on our first 30 years and our goal of reaching even greater heights in the next 20 years, we have outlined our vision for the Next 10 Years as our initial target state.

J.LEAGUE that can win titles in Asia and take on the world

- ACL Elite: Win the title twice every four years (=2 clubs participate in FIFA Club World Cup) / All three participating clubs get into the final eight every year
- FIFA Club World Cup: Final eight or better every year
- Sales scale of top clubs: 20 billion yen

Japan National Team players from European League clubs and J.LEAGUE clubs

- Create “world-class standard” in J.LEAGUE → Create an environment to demonstrate that “Playing in J.LEAGUE” = “Playing on the global stage”
- Boost proportion of J.LEAGUE players who are members of the Japan National Team to 30% (= 8/26 squad players)

Boost total J.LEAGUE sales by 1.5 to 2 times

- While raising the top line, ensure that each club can become a key presence among the local community and in its home region

J.LEAGUE Growth Themes

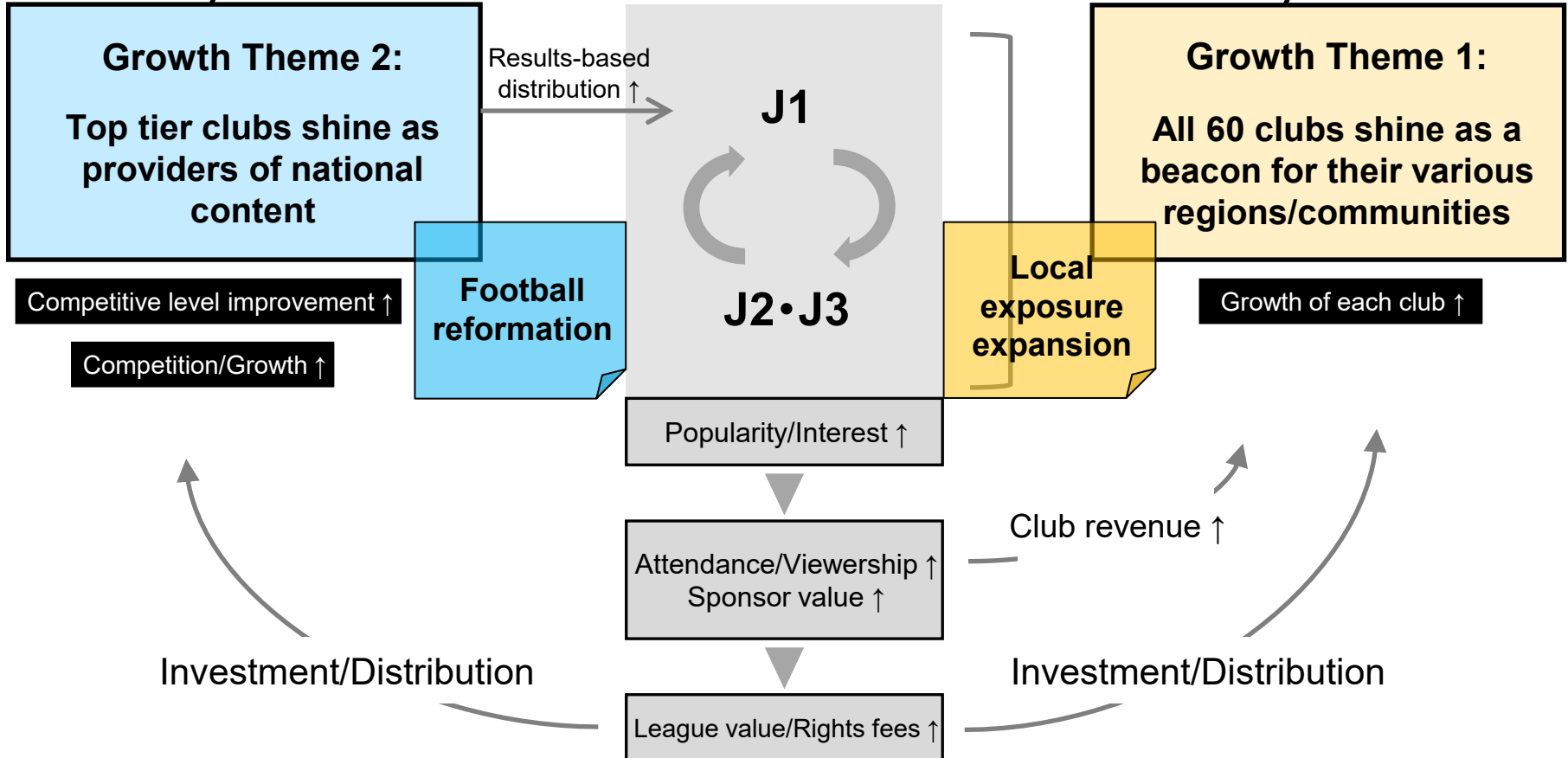
Existence of J.LEAGUE



- ◆ We have established two growth themes as the foundation for realising our vision for the Next 10 Years and continuing to evolve and develop.

- Enhance the value of J.LEAGUE as a whole through the growth of all clubs in their respective regions
- To achieve this, dramatically increase football exposure in each region to expand interest and fan base

- Drive J.LEAGUE's growth through the emergence of clubs that can compete globally
- To achieve this, advance investment in football reform and promote clear results-based distribution and competition



Strategies to Achieve Growth Themes

Existence of J.LEAGUE



- ◆ We have established “Taking on the world in football,” “Acquire income from overseas,” “Build a competitive environment,” “Overwhelming exposure in all regions,” and “Creating an environment where everyone can enjoy sports appropriately” as strategies to achieve our growth themes.

Taking on the world in football

- Towards football that can win titles in Asia and take on the world.
- Create “world-class standard” within J.LEAGUE. Translate this into “more Japan National Team players from J.LEAGUE” and “higher transfer fees for overseas transfers.”
- Aim for clubs to reach final eight or better in the FIFA World Cup.

Acquire income from overseas

- Aim for discontinuous growth by breaking through current stagnation through overseas income.
 - Prize money from ACL (*prize money for winners will triple to approximately 1.7 billion yen from 2024–25 season) and FIFA Club World Cup
 - Increase in transfer fee revenue from overseas
 - Increase in broadcasting rights fees (overseas/domestic) through the emergence of clubs that become national (global) content

Build a competitive environment

- Due to our relatively short history compared to the world and the impact of COVID-19, we have not been able to shift decisively towards competition.
- Bring distribution ratios by category closer to European levels to raise J1 standards.
- Meanwhile, introduce changes to the number of clubs in each league and new mission enhancement distribution to enable all clubs, including in J2 and J3, to grow at appropriate steps.
- At the same time, top clubs will return value to lower categories through the new LEVAIN CUP and other means.

Overwhelming exposure in all regions

- All clubs aim for growth in their own way: 1.2 times → 1.5 times → ...
- As a hook for this, first, implement measures to dramatically increase exposure through television and other media.
- With this exposure as the axis, aim to increase fans and revenue in each club’s style while receiving support from the league.

Creating an environment where everyone can enjoy sports appropriately

- Our mission includes not only raising the level of football and promoting the diffusion of the game but also “to foster the development of Japan’s sporting culture” and “to assist in the healthy mental and physical growth of Japanese people.”
- J.LEAGUE wishes to take the initiative in “creating an environment where sports can be enjoyed even in snowy regions.”
- Furthermore, we aim to maintain and build environments where sports can be enjoyed in all regions nationwide, even under climate change conditions.

Towards J.LEAGUE's Globalisation

Existence of J.LEAGUE



- ◆ The globalisation of J.LEAGUE is vital to realising the vision for the “Next 10 Years.” By establishing a European base and promoting initiatives to increase touchpoints (points of contact) between the European football market, which is currently the global standard, and J.LEAGUE and J.Clubs across various areas, we will accelerate J.LEAGUE's strategy through increased exchange of information, personnel, and money.

Strategies to Achieve the Vision for the Next 10 Years (Overall Picture)

J.LEAGUE that can win titles in Asia and take on the world | Japan National Team players from European League clubs and J.LEAGUE clubs | Boost total J.LEAGUE sales by 1.5 to 2 times



Top tier clubs shine as providers of national content

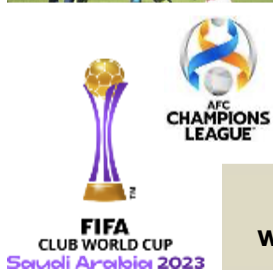


All 60 clubs shine as a beacon for their various regions/communities



World-Class Standard

Regional Focus



Taking on the world in football

Acquire income from overseas

Build a competitive environment

Overwhelming exposure in all regions



J.LEAGUE Overall

- Review of systems and structures
- Provision of grants and support programmes
- Distribution system
- Mass media exposure
- Other support for clubs by each division



European Base

Implement projects and measures to promote J.LEAGUE's strategy and solve challenges

Enhance global presence

FB Top Team Management & Youth Development

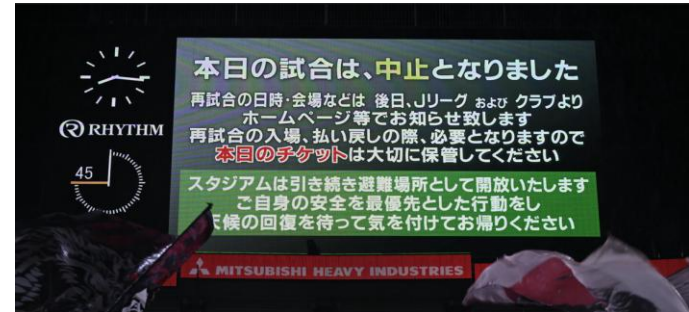
Business & Management

- ◆ For all 60 clubs to shine as a beacon for their various regions/communities, the local society and economy must be vibrant and sustainable. To this end, it is important to realise a society where all people are respected and can live as themselves. Additionally, in this era when global warming is becoming global boiling, we must also pursue environmental sustainability, as we cannot enjoy sports with peace of mind when climate change threatens the foundations of society and life.

[Regional Economic Decline]



[Impact of Heavy Rain, etc., on Match Operations]



Towards an Inclusive Society

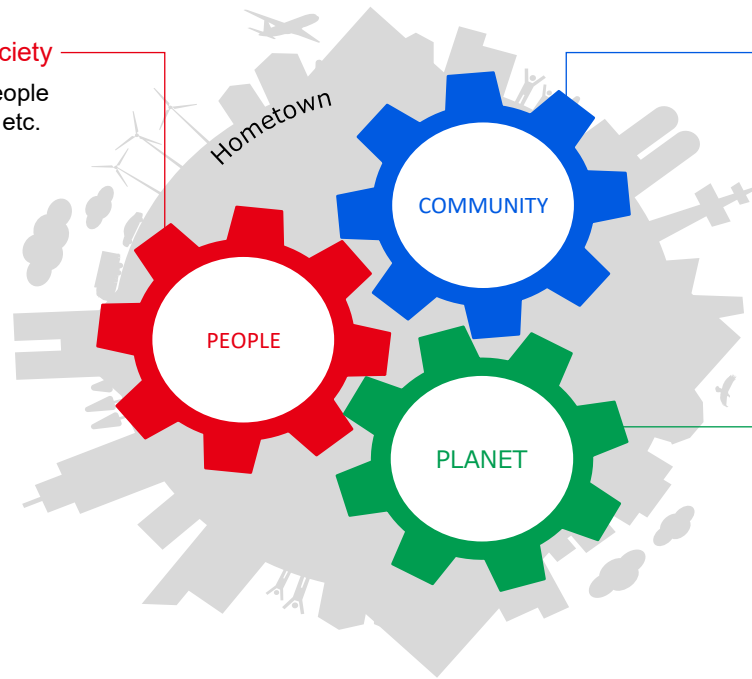
Children, senior citizens, people with disabilities, foreigners, etc.

Fostering Regional Community

Mutual understanding, mutual support, community connections, social capital

Climate Action

Carbon Neutrality, learning opportunities, promotion of social system change

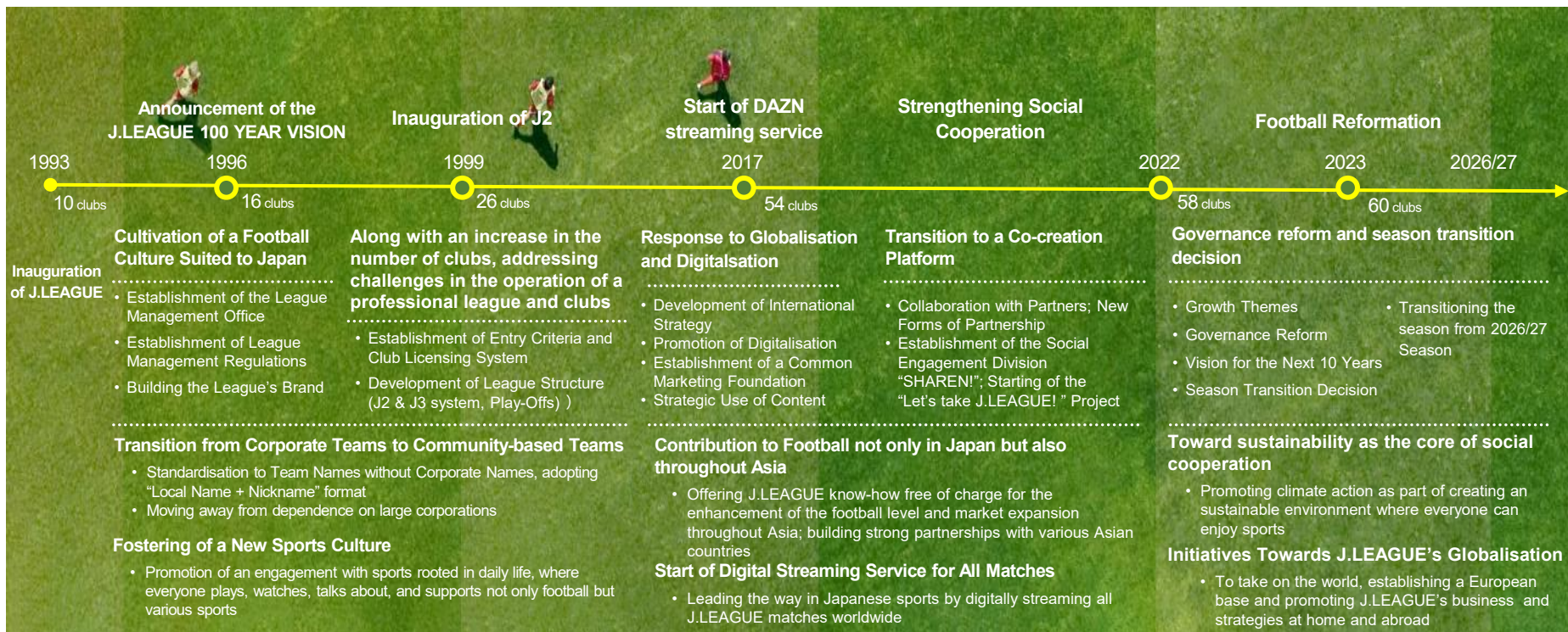


History of J.LEAGUE

Development of J.LEAGUE



- ◆ Since its inauguration in 1993, J.LEAGUE has overcome various challenges and changes in the environment, achieving steady growth.



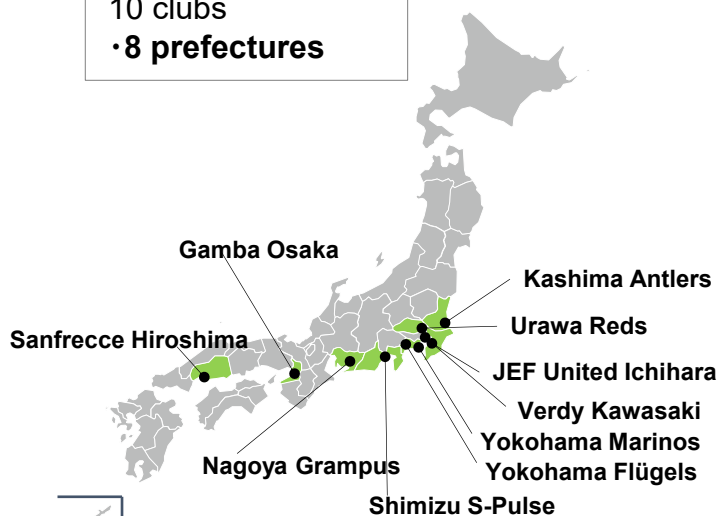
Transition of the Number of J.Clubs



- ◆ J.LEAGUE, which started with 10 clubs, has expanded its activities throughout Japan.
As of 2025, a total of 60 clubs from J1 to J3, are active, with 41 prefectures as their hometowns.

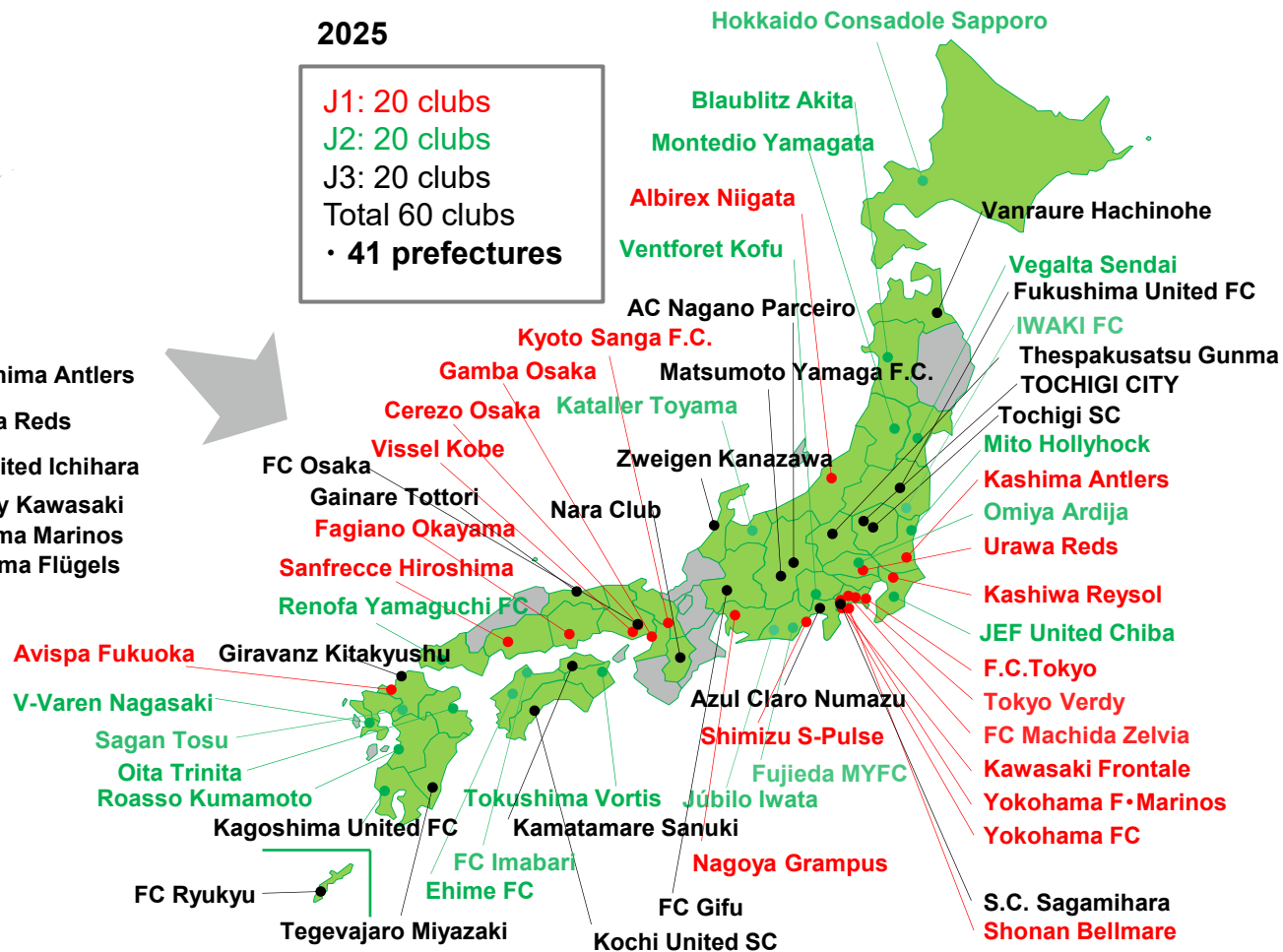
1993

10 clubs
• 8 prefectures



2025

J1: 20 clubs
J2: 20 clubs
J3: 20 clubs
Total 60 clubs
• 41 prefectures



Transition of J.LEAGUE Business Scale

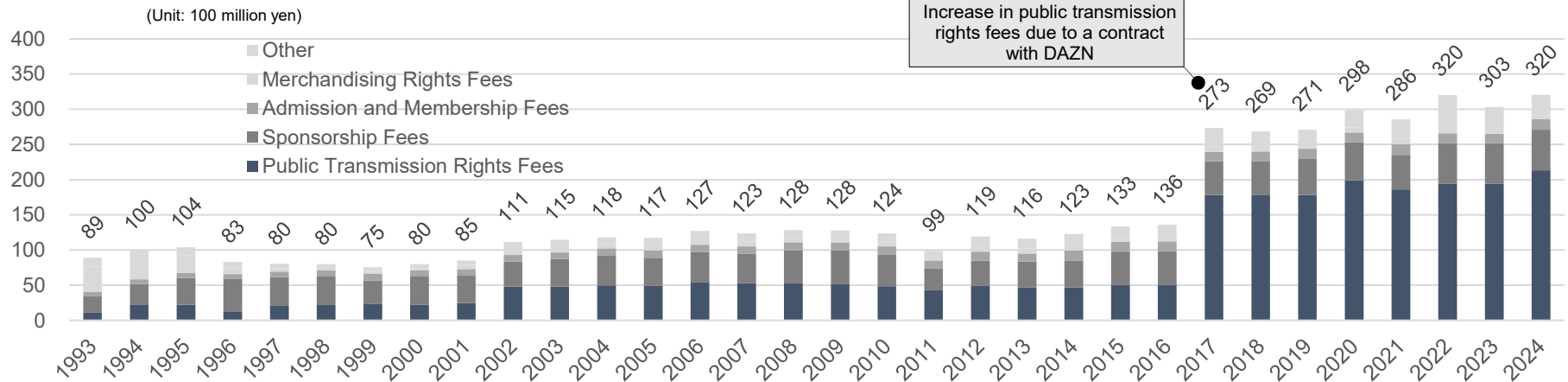
Development of J.LEAGUE



- ◆ The league's revenue, which is also the source of distribution, has been growing significantly since 2017 due to an increase in public transmission rights¹ fees. Club revenue has also been hitting record-high sales every year since 2022, backed by growth in sponsor revenue.

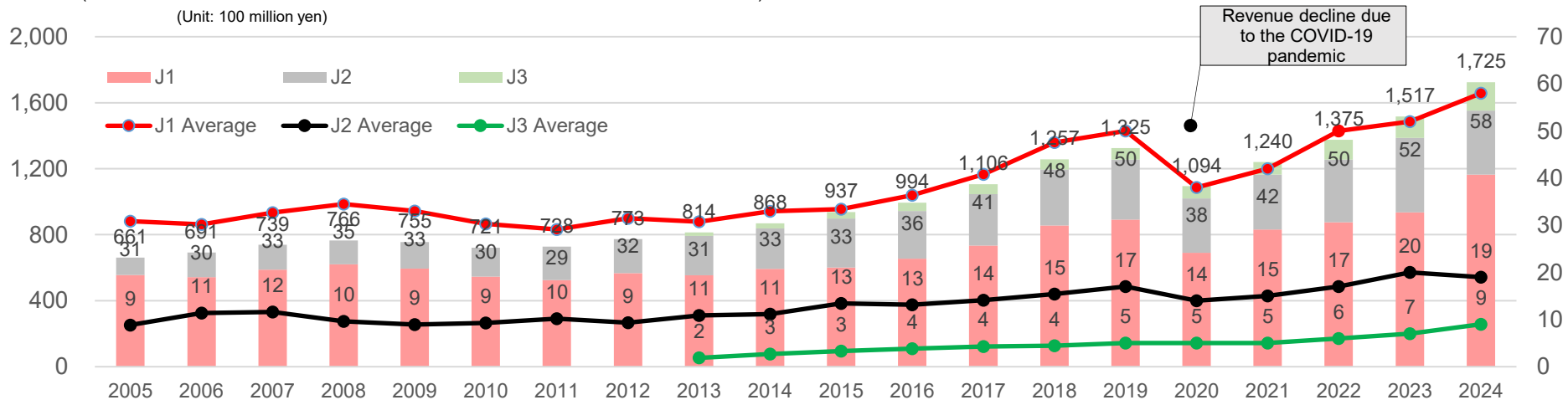
Transition of J.LEAGUE Sales

*For 2011, data displayed is for nine months due to a change in the fiscal year end.



Transition of J.Clubs' Cost of Sales and Selling, General and Administrative Expenses

(From 2005, when individual financial information of each club started to be disclosed)



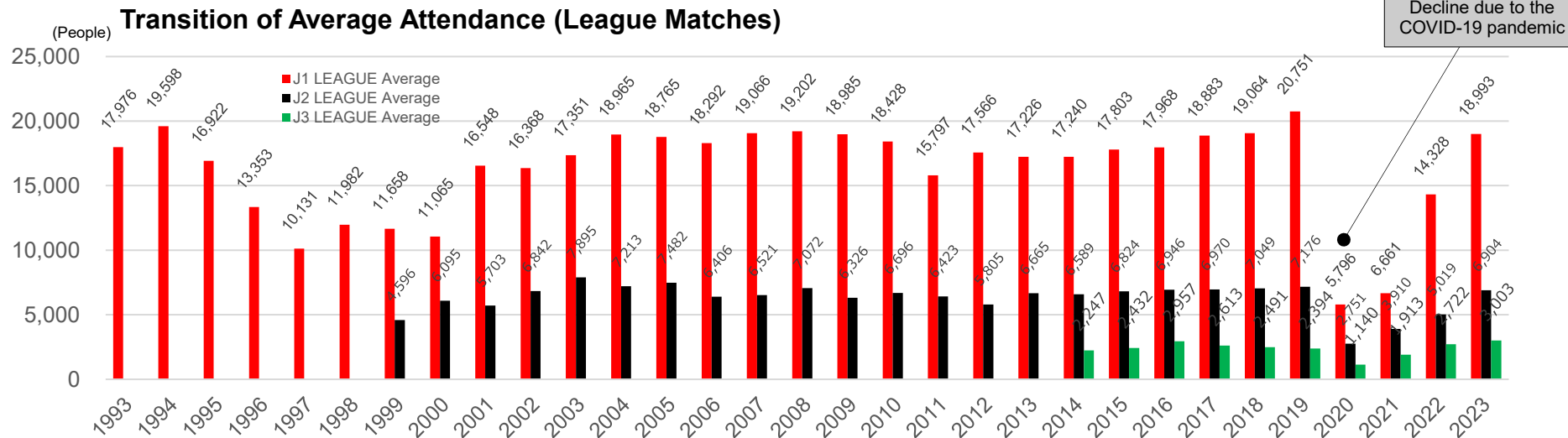
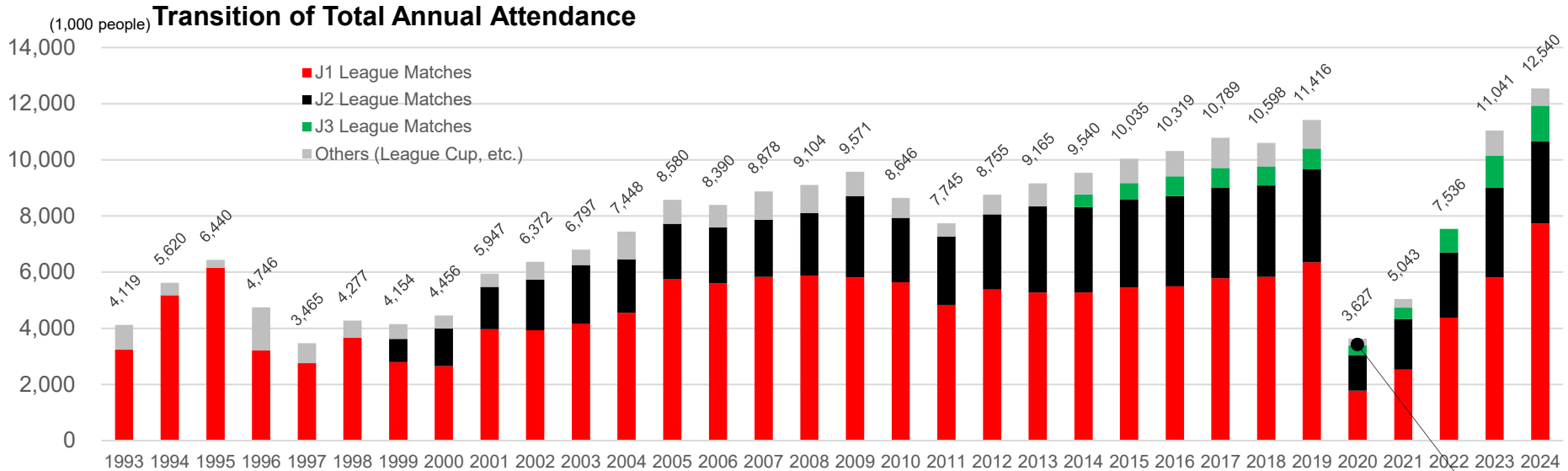
Note1: As part of copyright, the right to transmit works for direct reception by the public and the right to regulate public transmission acts by parties other than the copyright holder
Source: Produced by SHC based on J.LEAGUE disclosed documents

Transition of J.LEAGUE Attendance

Development of
J.LEAGUE



- ◆ In 2019, the J1 average reached 20,000 for the first time, and the league's long-standing goal of "Eleven Million" was achieved. Despite a significant decrease due to the COVID-19 pandemic since 2020, complete recovery was seen in 2024, with record-high attendance.



Growth in Competitiveness

- ◆ J.LEAGUE has significantly contributed to the improvement of Japanese football. However, in aiming for “J.LEAGUE that can win titles in Asia and take on the world,” initiatives to top team management and youth development at each club is crucial.

FIFA World Cup Results Eight consecutive appearances in the FIFA World Cup

Ed.	Year	Host(s)	Final Standing	Group Stage Result
14	1990	Italy	Did not qualify	
15	1994	USA	Did not qualify	
16	1998	France	Qualified → Group Stage	Finished 4th (0 points)
17	2002	Korea/Japan	Qualified → Round of 16	Qualified at 1st (7 points)
18	2006	Germany	Qualified → Group Stage	Finished 4th (1 point)

Ed.	Year	Host(s)	Final Standing	Group Stage Result
19	2010	South Africa	Qualified → Round of 16	Qualified at 2nd (6 points)
20	2014	Brazil	Qualified → Group Stage	Finished 4th (1 point)
21	2018	Russia	Qualified → Round of 16	Qualified at 2nd (4 points)
22	2022	Qatar	Qualified → Round of 16	Qualified at 1st (6 points)
23	2026	North, Central American and Caribbean	—	—

FIFA Club World Cup Results

Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Results	Not held	Not held	Did not participate	Did not participate	3rd Urawa	3rd G-Osaka	Did not participate	Did not participate	4th Kashiwa	5th Hiroshima	Did not participate	Did not participate	3rd Hiroshima	Runner-up Kashima	5th Urawa	4th Kashima	Did not participate	Did not participate	Did not participate	Did not participate	Did not participate	4th Urawa	Group Stage Urawa

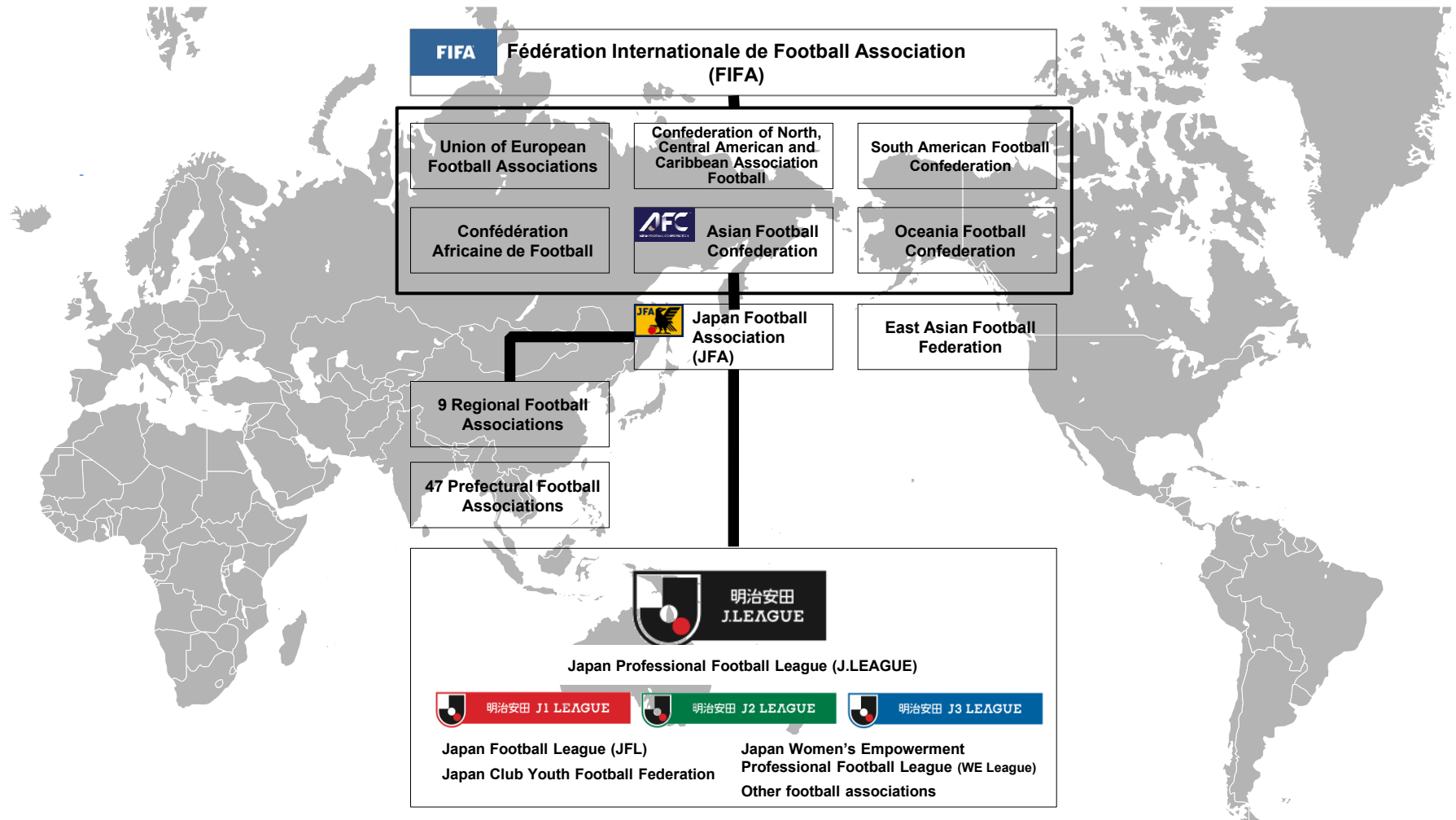
ACL Results

Year	2002-03	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023-24	2024-25
Tournament	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd
Maximum No. of entrants	2	2	2	2	2	2+1	4	4	4	4	4	4	3+1	3+1	3+1	3+1	2+2	2+2	2+2	2+2	2+2	2+2
Champions					Urawa	G-Osaka									Urawa	Kashima				Urawa	Yokohama FM	Kawasaki F
Runner-up																	Urawa					
Best 4							Nagoya				Kashiwa		G-Osaka					Kobe		Kobe		
Best 8					Kawasaki F	Kashima	Kawasaki F		C-Osaka				Kashiwa		Kawasaki F		Kashima		Nagoya	Yokohama FM	Kofu	Yokohama FM
Best 16							Kashima	Kashima	Kashima	G-Osaka	FC Tokyo	Kashiwa			Kashima		Hiroshima	FC Tokyo	C-Osaka	Kawasaki F	Kawasaki F	Kobe
Group Stage	Kashima Shimizu	Yokohama FM	Yokohama FM	Iwata	Tokyo V	G-Osaka																
Play-off																						
ACL2																					Best 8 Hiroshima	

Football Organisations in the World and J.LEAGUE










































- ◆ The J.LEAGUE and J.Clubs are not only closely integrated with their local communities, but also have strong ties with global football organisations.



Global Football Calendar



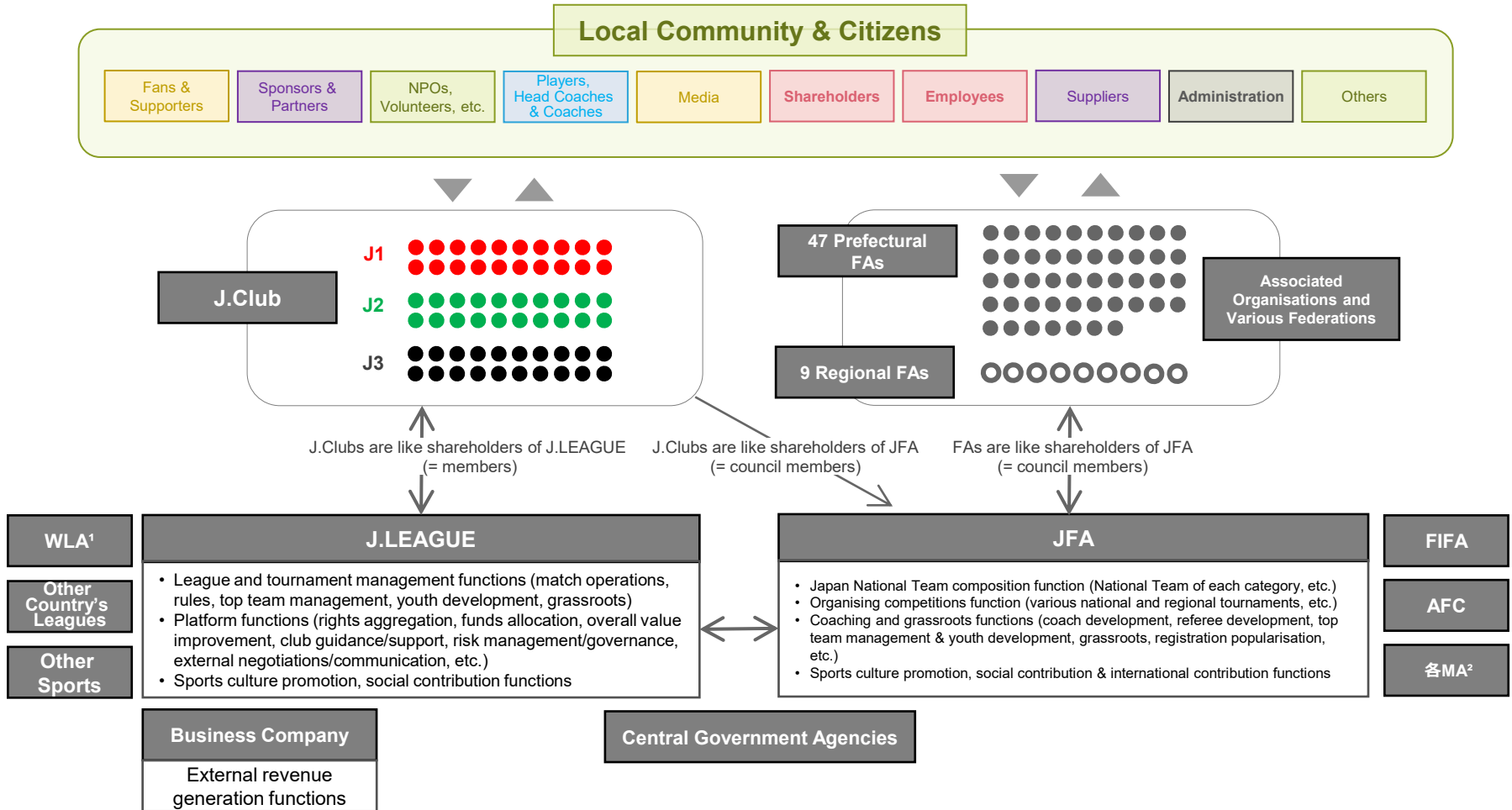
- ◆ The football calendar up to 2030 is as follows. The AFC Champions League (ACL) has switched to an autumn-spring schedule starting from the 2023 season, resulting in a mismatch with the spring-autumn J.LEAGUE season. J.LEAGUE has decided to transition its season schedule from 2026.

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2034
FIFA World Cup	 Qatar				 Co-hosted by Canada/Mexico/USA				 Co-hosted by Morocco/Spain/Portugal/ Argentina/Uruguay/Paraguay	 Saudi Arabia
FIFA Women's World Cup		 Co-hosted by Australia/New Zealand				 Brazil				
Olympic Games			 Paris				 Los Angeles			
AFC Asian Cup			 Qatar			 Saudi Arabia				
EAFF E-1 Football Championship	 Japan			 Republic of Korea						
FIFA Club World Cup				 USA				 Host country not yet decided		
FIFA Intercontinental Cup (held every December)			 Qatar		 Host country not yet decided	 Host country not yet decided	 Host country not yet decided		 Host country not yet decided	 Host country not yet decided
AFC Champions League (ACL Elite, ACL2)		 2022 Final	 Season transition to autumn-spring schedule							
J.LEAGUE					 Season transition					

J.LEAGUE and Local Communities



- ◆ The J.LEAGUE is composed of J.Clubs and forms the Japanese football world together with the JFA and Regional/Prefectural FAs. These J.Clubs and Regional/Prefectural FAs are supported by and exist because of local communities and citizens, including fans & supporters.



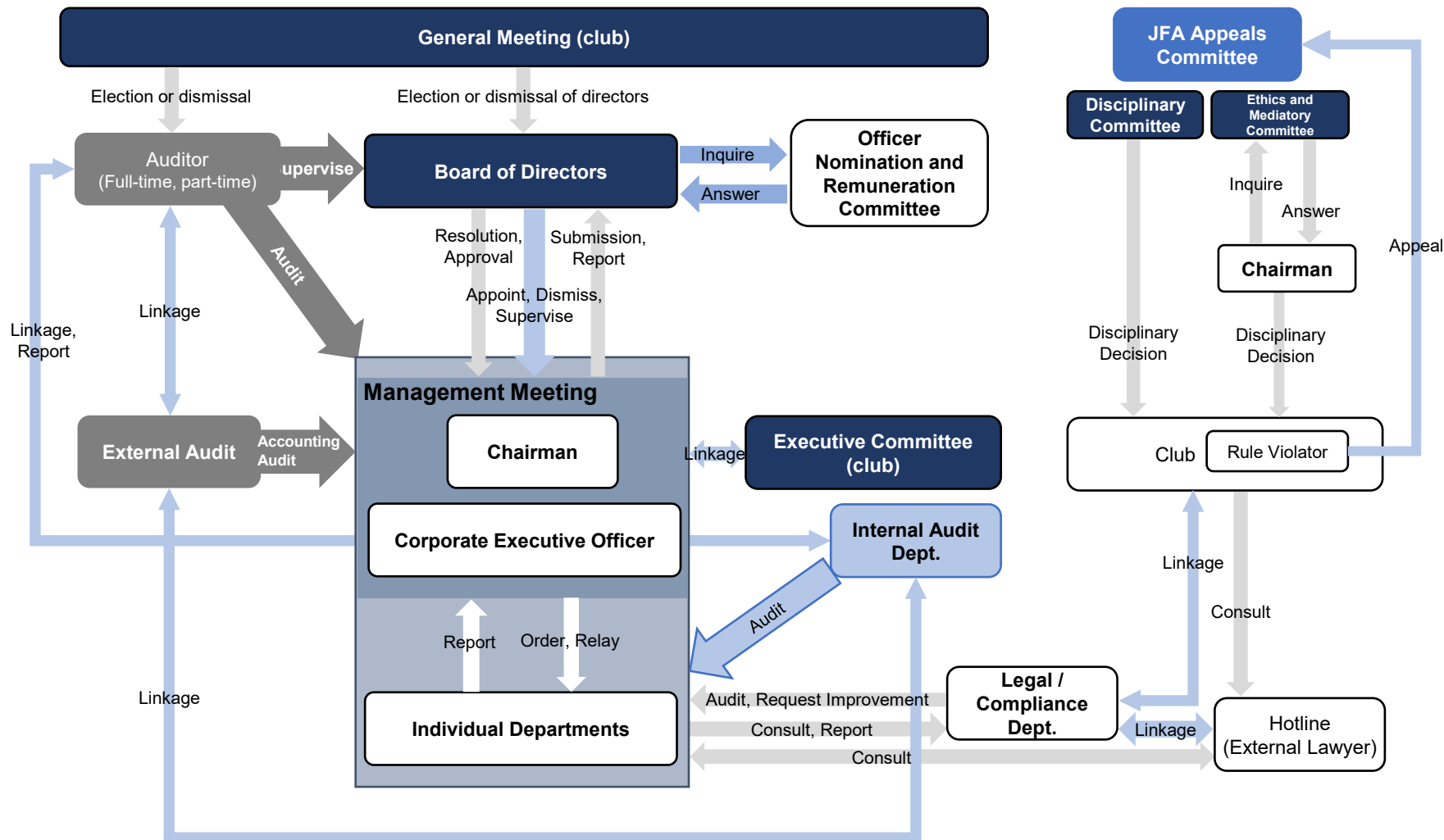
Note1: WLA stands for World Leagues Association, an organisation created with the mission to represent professional football leagues at the global level, and build cooperative relationships with political and sports entities

Note2: MA stands for Member Association, each country's football association that is a member of upper organisations (FIFA, AFC, etc.)

J.LEAGUE Governance Organisation



- ◆ The J.LEAGUE governance organisation consists of the general meeting, board of directors and management meeting. Control function is maintained through clubs, external directors and external auditors.





- ◆ J.LEAGUE has key statutes, regulations, and rules that must be adhered to, and clubs need to be fully aware of these, including matters to be careful of in management.

Key Statutes, Regulations, and Rules	Matters to be Careful of in Management	
<ul style="list-style-type: none"> ◆ Articles of Incorporation <ul style="list-style-type: none"> – Equivalent to a “constitution” that was required to be prepared at the time of J.LEAGUE’s establishment – Items included: Name, location, objectives, members, general meetings, officers and specially appointed directors, board of directors, executive committee, fiscal year, methods of public notice, etc. ◆ J.LEAGUE Statutes <ul style="list-style-type: none"> – Establishes the basic principles regarding the organisation and operation of J.LEAGUE in accordance with the Articles of Incorporation – Items included: Organisation, J.Clubs, competitions, players, registration and transfers, Head Coaches / coaches and academy directors, referees, ancillary businesses, dispute resolution, penalties ◆ Various Regulations, Guidelines, and Rules <ul style="list-style-type: none"> – Establishes rules related to various matters in accordance the J.LEAGUE Statutes – Major regulations: Board of Directors Regulations, Executive Committee Regulations, J.LEAGUE Distribution Regulations, League Match Stabilisation Financing Regulations, Large-scale Disaster Compensation Regulations, J1, J2, and J3 League Match Operation Guidelines, Travel Expenses Regulations, Uniform Guidelines, J.LEAGUE Stadium Standards, J3 Club License Granting Rules, Disciplinary Regulations ◆ J1/J2 Club License Granting Rules J1/J2 Club License Granting Rules and Operational Rules 	<ul style="list-style-type: none"> ◆ Organisational Matters <ul style="list-style-type: none"> – Appearance of new major shareholders – Changes in “affiliated companies, etc.” – Changes in executive officers – Changes in qualified personnel (Head Coaches, etc.) – Changes in officers 	<ul style="list-style-type: none"> ◆ Operational Matters <ul style="list-style-type: none"> – Match operation guidelines – Attendance counts – Trademark/name changes – Hometown changes – Entry restrictions
	<ul style="list-style-type: none"> ◆ Crises <ul style="list-style-type: none"> – Player incidents – Staff incidents – Labour issues – Compliance incidents – Supporter-related incidents – Shareholder incidents – Scandals – Disasters/accidents 	<ul style="list-style-type: none"> ◆ Financial Matters <ul style="list-style-type: none"> – Insolvency or deficits (financial standards) – Unpaid wages – Financing systems – Information disclosure – Industry taxation (compensation, foreign players)



J.LEAGUE Club Licensing System Overview

- ◆ The licensing system has the goals detailed below. There are three types of club licenses: J1 and J2 Club Licensing, which are determined by a third-party organisation, and J3 Club Licensing, which is determined by the Board of Directors. Club license applicants are judged according to five criteria, and there are three grades for J1 and J2 Club Licensing.

System Goals	
<ul style="list-style-type: none"> ◆ Increase the level of Japan football ◆ Stabilise club management and enhance the managerial organisation ◆ Strict adherence to JFA and J.LEAGUE regulations and other applicable laws and regulations ◆ Provide safe, world-class facilities, and well serviced spectator and training environment ◆ Improve the sustainability of full-season domestic and international competitions ◆ Monitor competitions from a financial perspective for fair play 	

Club License Type	Contents	Selection Authority
J1 Club Licensing	Participate in J1 - J3 League	FIB (Club Licensing First Instance Body) and AB (Appeals Body) *Independent third-party organisations to J.LEAGUE
J2 Club Licensing	Participate in J2, J3 League	FIB (Club Licensing First Instance Body) and AB (Appeals Body) *Independent third-party organisations to J.LEAGUE
J3 Club Licensing	Participate in J3 League	J.LEAGUE Board of Directors

Criteria	Rank (J1 and J2 Club License)
Sporting Criteria	Grade A: Achievement compulsory for license Grade B: Achievement compulsory for license (Sanctions may be imposed if not achieved.) Grade C: Achievement recommended (No sanctions if not achieved.)
Infrastructure Criteria	
Personnel and Administrative Criteria	
Legal Criteria	
Financial Criteria	

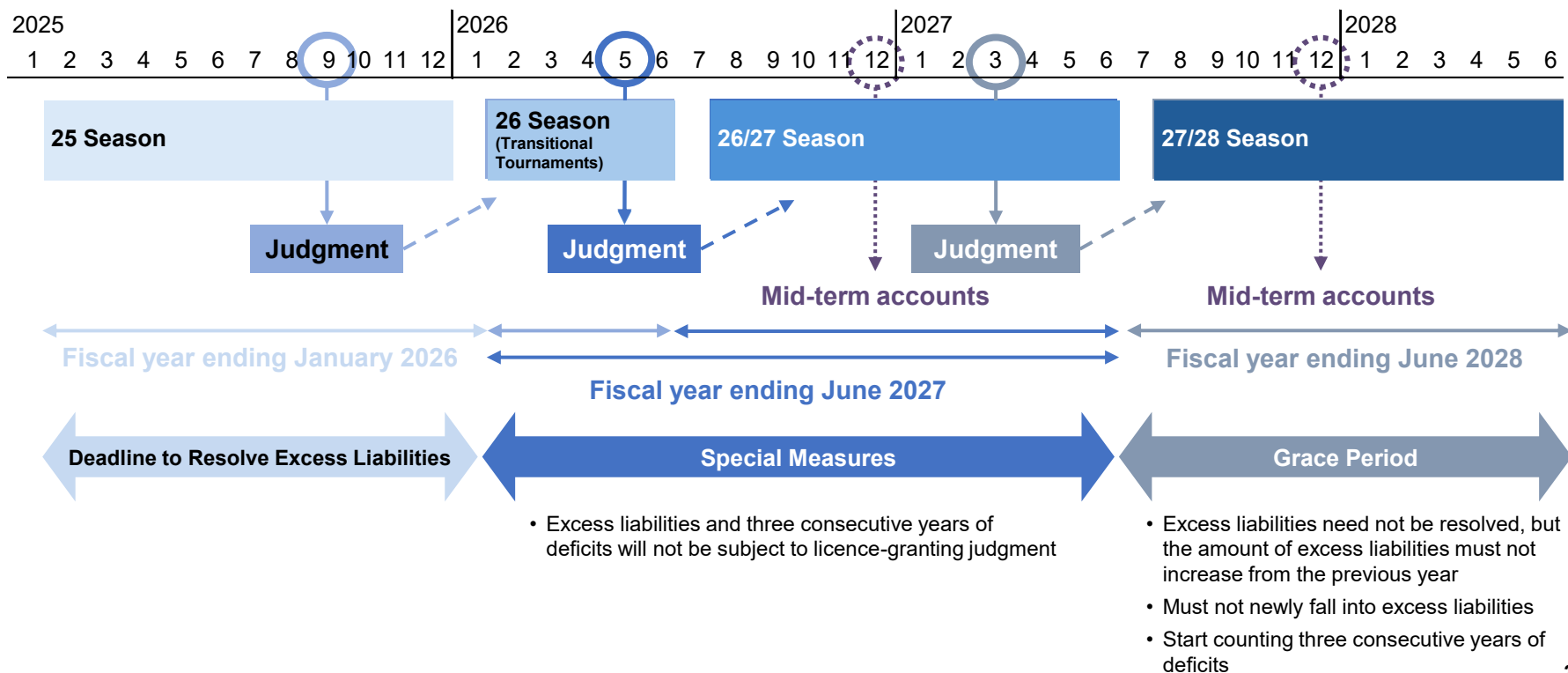
Note: Regarding the AFC license, a review will be conducted separately for clubs that meet the ACL qualifications in terms of competition.

Club Licence Financial Standards during Season Transition Period



- ◆ The financial standards for FY2025 require that any liabilities in excess of assets must be resolved by the FY2025 accounts (fiscal year ending January 2026).
(If changing to a 17-month fiscal year ending in June 2026 in line with the season transition, the requirement to resolve excess liabilities by January 2026 will be deferred.)
- ◆ For the fiscal periods related to the 2026 Special Season and the 2026/27 Season, since the season transition is expected to significantly impact financial conditions such as changes in fiscal year-ends and various contract timings, as a special measure, excess liabilities and three consecutive years of deficits will not be subject to licence-granting judgment.
- ◆ After that, considering a one-year grace period, the original standards will be reinstated from the accounts for the 2028/29 Season (fiscal year ending June 2029).

Image of Clubs Changing from January to June Fiscal Year-End



Contract Rules for Players from 2026



◆ Overview of Revisions

- (1) Abolition of ABC categorisation in professional contracts *From 2026 season
- (2) Relaxation of remuneration ceiling regulations for first-year professional contracts *From 2026 season
 - Basic remuneration 12 million yen (excluding consumption tax) + signing bonus 5 million yen (excluding consumption tax)
- (3) Introduction of minimum basic remuneration for professional contracts *From 2026/27 season
 - J1 League: 4.8 million yen / J2 League: 3.6 million yen / J3 League: 2.4 million yen (all excluding consumption tax)
 - Minimum number of professional players set at 20 or more per club
 - Professional contract players aged 18 and younger may be exempt from the minimum annual salary requirement

■ Season Periods

Season	Period
2026	Feb. 1 – Jun. 30, 2026
2026/27	Jul.1, 2026 – Jun. 30, 2027

*Registration windows also scheduled to change with the season transition

Item	Before Revision	After Revision
Category	Pro A, Pro B, Pro C, and Amateur	Professional and Amateur
First-year Professional Contract Basic Remuneration Ceiling	Pro C: 4.6 million yen annually *Pro A first year: 6.7 million yen annually	12 million yen annually
First-year Professional Contract Variable Remuneration Ceiling	<ul style="list-style-type: none"> • Pro A: Set within range that doesn't deviate from the system's intent • Pro B: Match premium of 47,620 yen per match (not limited to the first year) • Pro C: Match premium of 47,620 yen per match (not limited to the first year) *Additional ceiling rules for victory bonuses	Set with the ceiling at the same level as players with equivalent basic remuneration within the same club
Signing Bonus	Ceiling amounts are set based on "single/married" and "dependent status" distinctions. Ceiling amounts: 3.8–5 million yen	Uniform ceiling amount of 5 million yen for all players
Professional Contract Basic Remuneration Minimum	No minimum	J1: 4.8 million yen annually J2: 3.6 million yen annually J3: 2.4 million yen annually
Minimum Number of Professional Players	J1: 20 or more, including 15 Pro A J2: 5 Pro A J3: 3	20 per club

Contract Rules for Players until 2025



◆ Registration Window:

Player registration (transfer) to J.Clubs is, in principle, only possible during two annual registration windows

(1) 66 days from January to the fourth Wednesday of March

(2) 45 days from July to the third Wednesday of August

◆ Contracts: Professional contracts are possible for players aged 16 and older

Maximum contract duration is 5 years (3 years for those under 18)

◆ Season period: One year from February 1 to January 31 of the following year

Category	Player Type		Number Limit	Contract Terms	Remuneration	Training Compensation
Professional	Unified contract players	Pro A players	Up to 25	Either having played in the stipulated matches or having completed 3 years of a Pro C contract	<div>Basic remuneration</div> At least ¥4.6 million/year However, for a first-time A contract, no more than ¥6.7 million/year <div>Variable remuneration</div> No limit	Upon offer of Pro A contract: As per calculation standards Upon offer of Pro B contract or Pro A contract with less than 50% of current compensation: $¥300,000 \times \text{years of with the club}$
		Pro B players	No limit	Ditto	<div>Basic remuneration</div> Up to ¥4.6 million/year <div>Variable remuneration</div> No limit However, if a match appearance bonus is set, it should be no more than ¥47,620/match.	If the club does not intend to renew the contract: None
		Pro C players	No limit	None	<div>Basic remuneration</div> Up to ¥4.6 million/year <div>Variable remuneration</div> Only match appearance bonus (up to ¥47,620/match) and victory bonus are allowed.	Upon offer of Pro C contract that doesn't decrease current basic compensation or upon offer of Pro A contract: As per calculation standards Upon offer of Pro C contract that decreases current basic compensation or upon offer of Pro B contract: $¥300,000 \times \text{years with the club}$ If the club does not intend to renew the contract: None
	Others	Foreign players who have signed contracts other than the Unified Contract	Treated as Pro A players	None	—	—
		Players who have only signed employment contracts with corporations (employee players)	No limit	—	—	$¥300,000 \times \text{years of with the club}$
Amateur	Amateur player	Players who play without the purpose of compensation or profit	No limit	—	—	*Training costs



- ◆ The compensation system for youth development, as well as rules regarding domestic and international transfers, are as follows:
- ◆ Purpose
 - To return and distribute profits to clubs that have developed exceptional players
 - To motivate and encourage clubs to invest in the development of young players

Domestic Transfer (JFA Regulations)

Training Compensation (Amateur to Professional)

- For professional contracts up until the end of the fiscal year in which the player turns 25 years old, the contracting club pays to clubs the player was affiliated with between ages 12–22

Training Compensation (Professional to Professional)

- Incurred for transfers from professional to professional until the end of the season when the player turns 23
- Paid by the receiving club to the transferring club (for the development period between ages 12–21 at the transferring club)
- The amount is set according to the receiving club's category

International Transfer (FIFA Regulations)

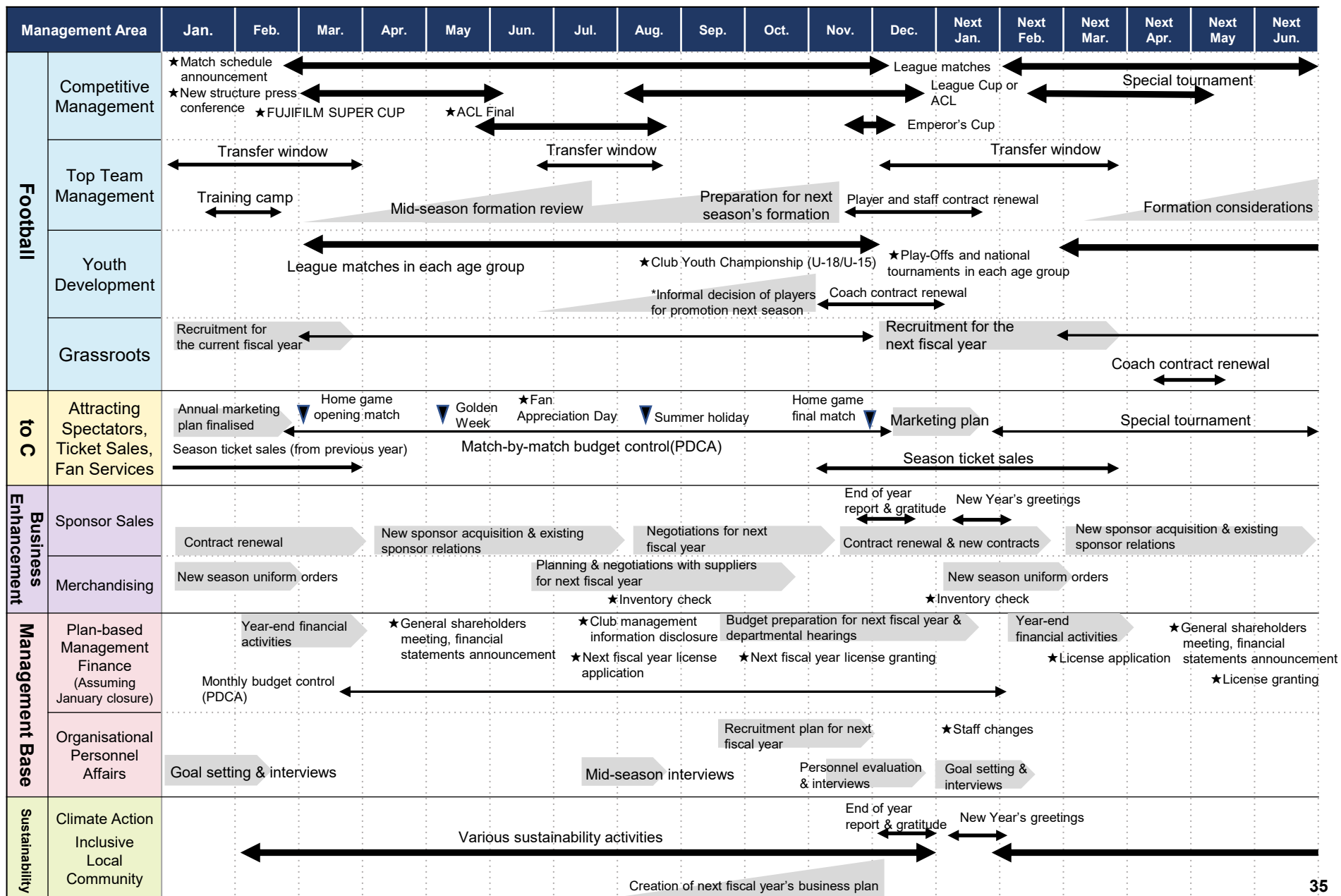
Training Compensation

- Upon a player's first international transfer as a professional, paid to the clubs the player was affiliated with between the ages of 12 and 21
- For international transfers from the second time as a professional (under 23 years old), paid only to the player's last club

Solidarity Contribution

- Applicable to international transfers, and domestic transfers of players developed by clubs affiliated with different associations.
- A sum equal to 5% of the transfer fee is deducted and distributed among the clubs with which the player was affiliated between the ages of 12 and 23, according to a prescribed proportion.
- The player's age at the time of transfer is not considered.

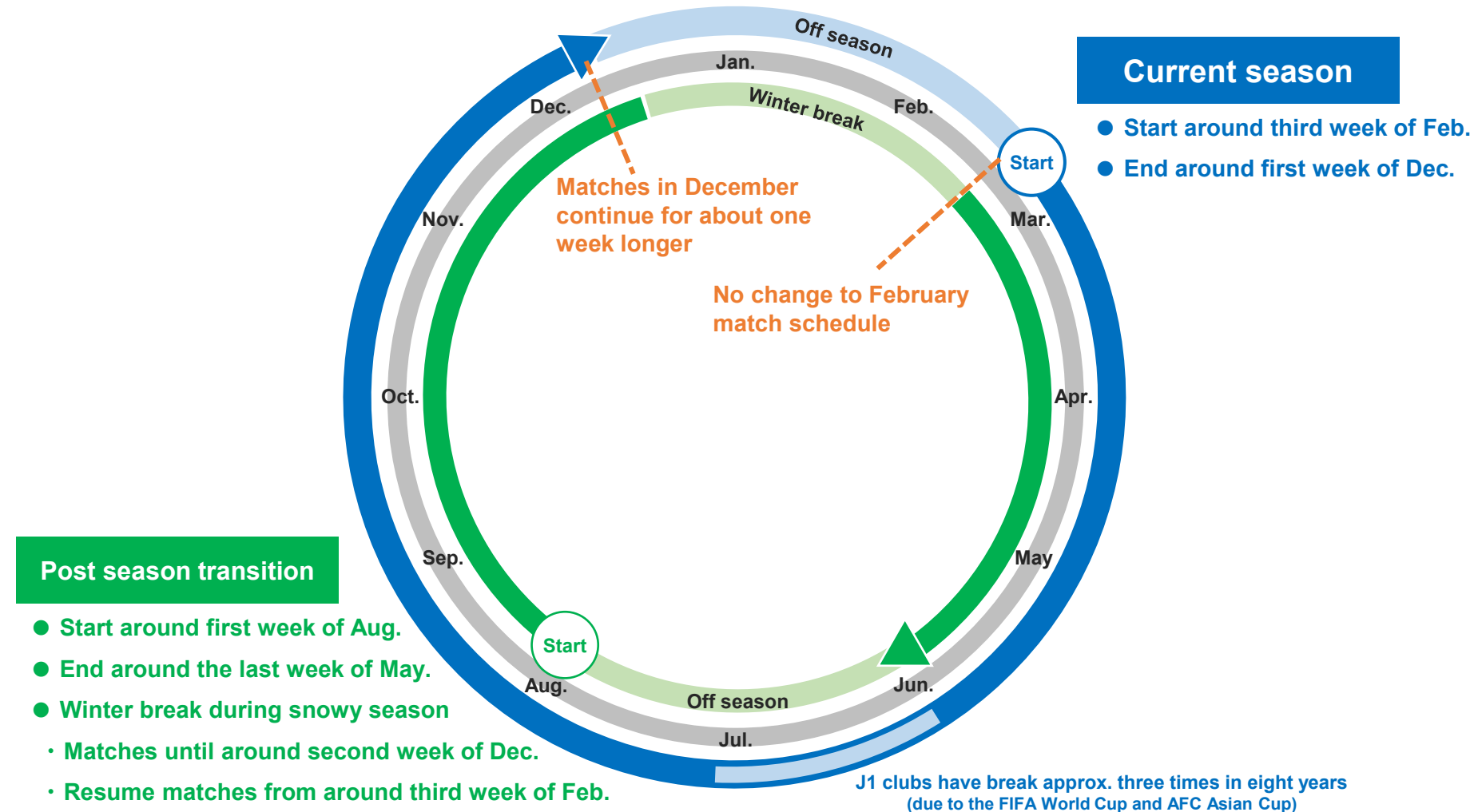
J.Club Annual Activities (Main Schedule)



Calendar after Season Transition



- ◆ It has been decided that 2026 will be a transition year, and from 2026, as shown in the pie chart, the season will transition to begin around the first week of August, include a winter break, and end around the end of May the following year.
- ◆ In the run-up to the season transition, a special tournament will be held from February to June 2026

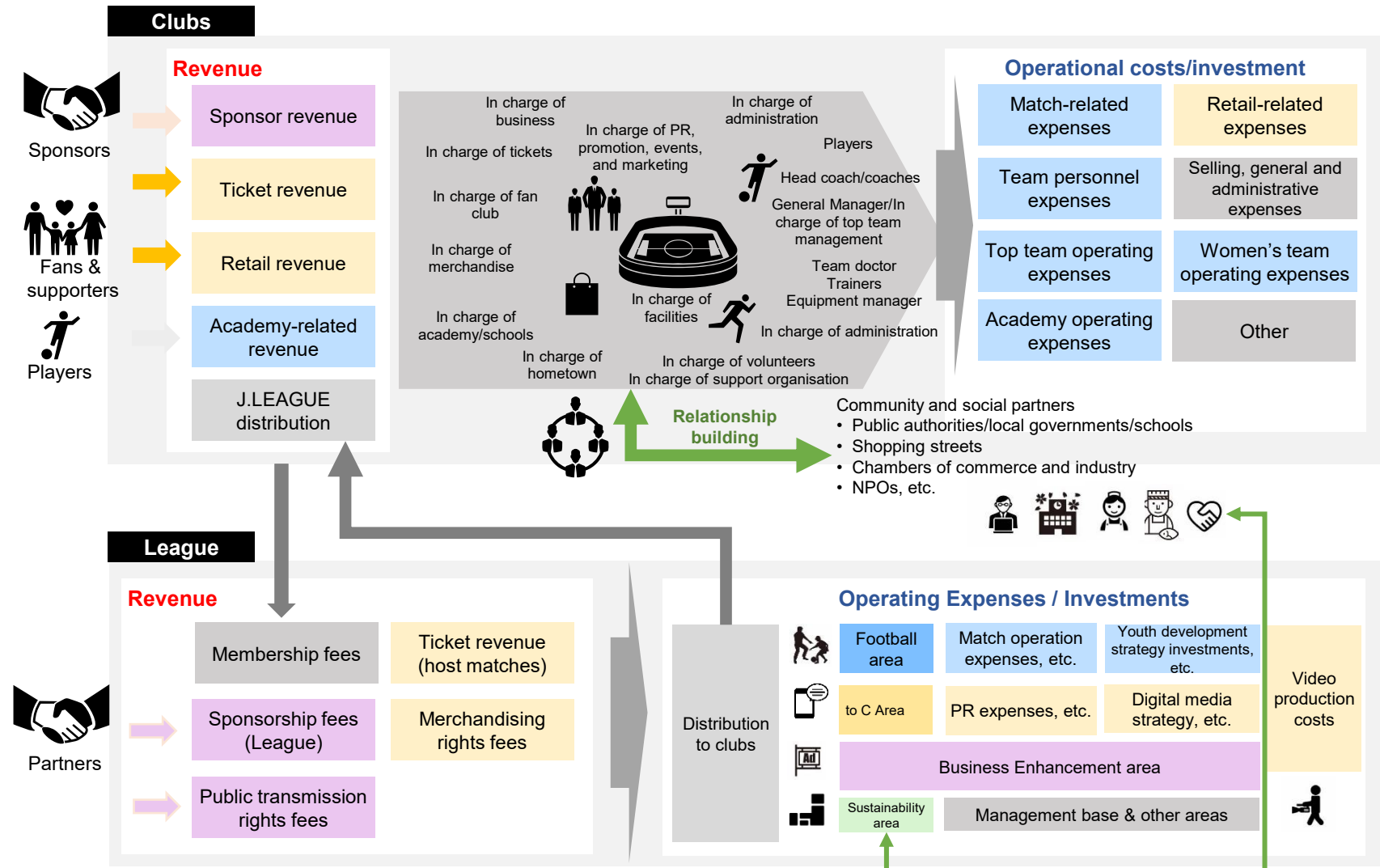


J.Clubs and J.LEAGUE Finance Structure

J.Club Economic Structure



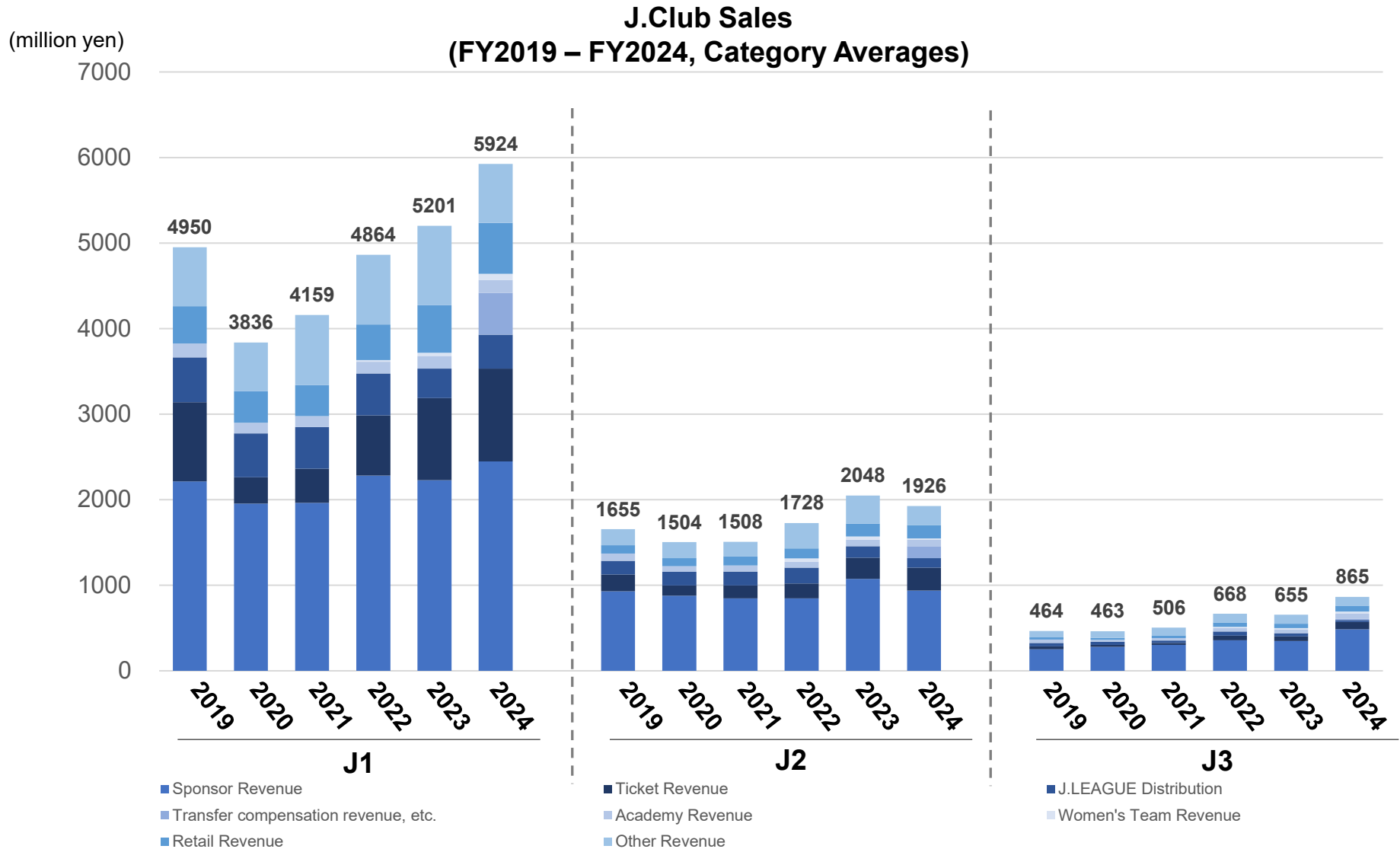
- ◆ J.Clubs obtain revenue from league distribution, sponsor revenue, ticket revenue, retail revenue, and revenues from schools and academies, etc., and use these funds for match operation, top team management, academy operation, administration, and other activities.
- ◆ J.LEAGUE collects admission and annual membership fees from each club, and also earns public transmission rights fees and sponsorship fees, among others.



J.Club Sales



- ◆ Sales in FY2024 was heavily influenced by changes in sponsor revenue, with J1 and J3 achieving record-high sales due to increased revenue, while J2 experienced a decline below last year's figure.



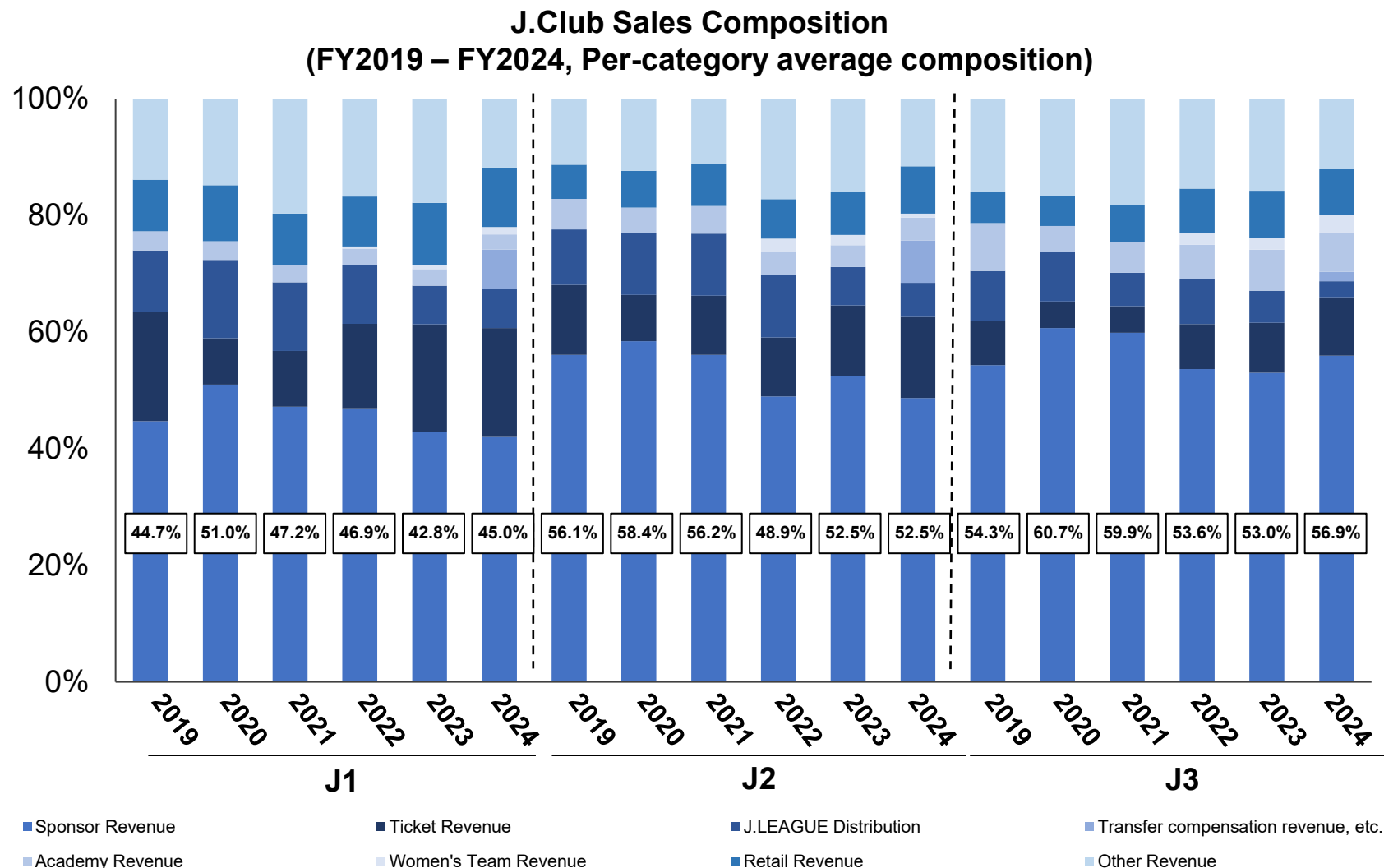
Note: From FY2024, "Transfer compensation revenue, etc." has been separated from "Other revenue" and recorded as a new item

Source: Produced by SHC based on club management information disclosure (FY2019 – FY2024)

J.Club Sales Composition



- ◆ The dependency on sponsor revenue remains unchanged, accounting for around 50% of the total. In recent years, in J1 and J3, this dependency had been decreasing, but it rose again in FY2024.



Note: From FY2024, “Transfer compensation revenue, etc.” has been separated from “Other revenue” and recorded as a new item

Source: Produced by SHC based on club management information disclosure (FY2019 – FY2024)

J.Club Sales Details

J.Club Economic Structure



- ◆ In understanding the economic structure of a club, it is necessary to have a good understanding of the contents of each item.

(million yen)

Major Item	Content	J1 Average						J2 Average						J3 Average					
		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024
Sponsor Revenue	(1) Sponsorship fee for advertisements on top team uniforms (2) Other sponsorship fees (training wear, billboards, other promotional materials, mission statement)	2,213	1,950	1,962	2,283	2,228	2,447	928	839	846	846	1,076	937	252	281	303	358	347	484
Ticket Revenue	(1) Season tickets (2) Others (single tickets, complimentary tickets, etc.)	926	324	399	704	961	1,086	199	117	153	175	246	268	35	21	23	52	56	86
J.LEAGUE Distribution	(1) Club support funds (academy support, business cooperation, ACL participation subsidy, relegation relief, etc.) (2) Public transmission rights fees (3) Merchandising rights fees	524	529	489	489	344	394	157	159	160	185	135	112	40	39	29	51	36	24
Transfer compensation revenue, etc.	(1) Transfer compensation, loan transfer compensation (revenues from domestic and foreign clubs) (2) Training compensation, solidarity contribution (revenues from domestic and foreign clubs)	0	0	0	0	0	490	0	0	0	0	0	140	0	0	0	0	0	14
Academy Revenue	(1) School revenue (2) Other academy-related revenue (one-off clinics, tournament-related, etc.)	163	135	126	136	148	152	87	60	72	69	77	76	38	21	27	40	46	58
Women's Team Revenue	(1) Sponsor revenue, ticket revenue, etc.	—	—	—	19	36	73	—	—	—	38	36	13	—	—	—	13	13	26
Retail Revenue	(1) Revenue from merchandise sales, consignment fees, royalties ¹ , etc.	436	412	364	417	556	593	97	86	108	117	151	156	25	24	32	51	53	69
Other Revenue	(1) Prize money (2) Transfer fee revenue [Recorded as a separate item from FY2024] (3) Supplier contract revenue (4) Fan club/support organisation revenue (5) Event appearance fees (6) Other	688	540	819	815	928	689	187	172	169	298	327	223	74	77	92	103	104	104
Total revenue		4,951	3,890	4,159	4,864	5,201	5,924	1,655	1,433	1,509	1,728	2,048	1,926	464	463	506	668	655	865

Note 1: Usage fees for patent rights, trademark rights, copyrights, and other rights

Source: Produced by SHC based on club management information disclosure (FY2019 – FY2024)

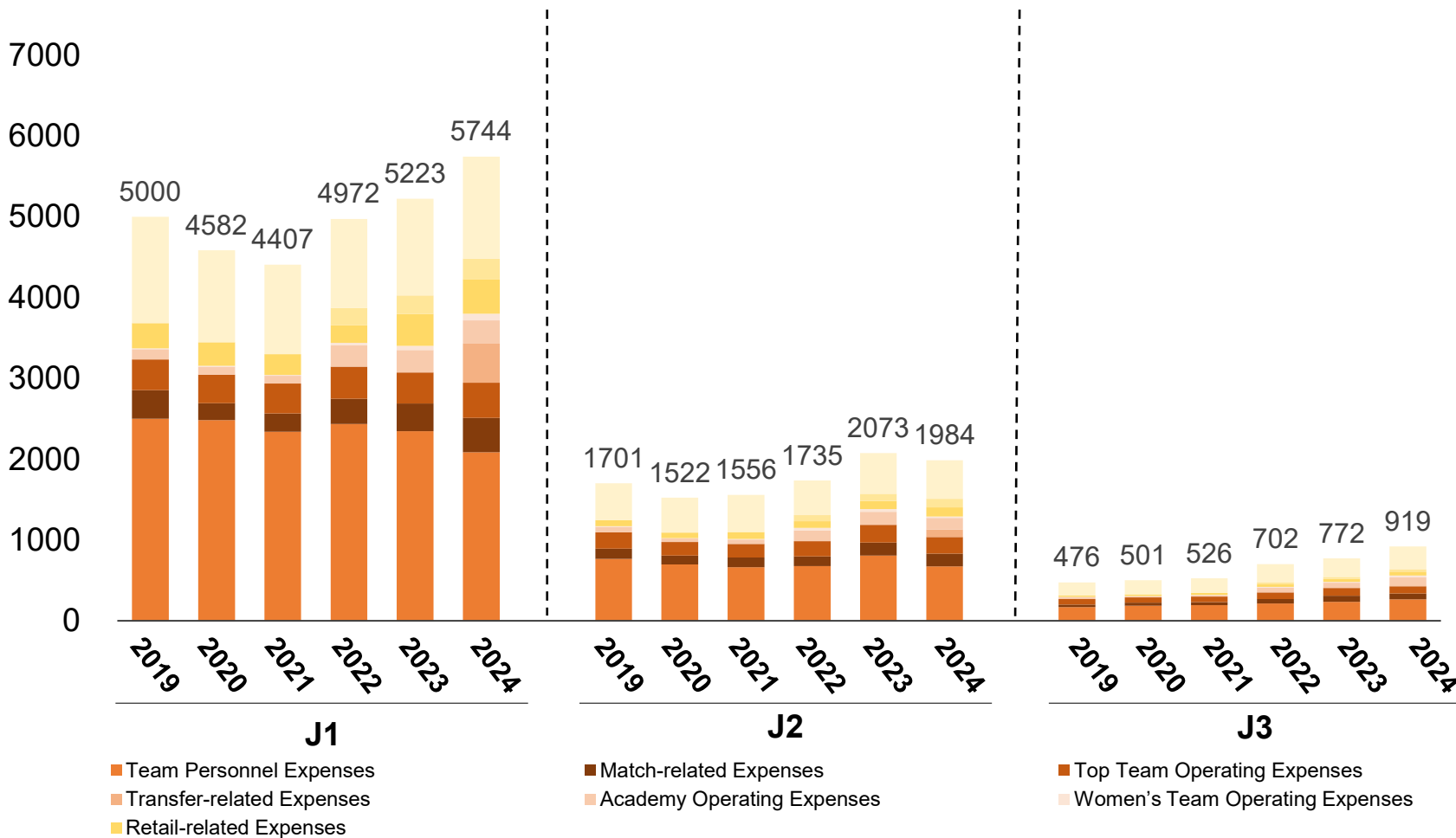
J.Club Cost of Sales and Selling, General and Administrative Expenses



- ◆ In FY2024, the cost of sales and selling, general and administrative expenses continue to show an increasing trend. J1 and J3 have kept expense increases within the range of revenue increases, while J2 has reduced expenses in line with the decrease in revenue, demonstrating that financial controls are functioning.

J.Club Cost of Sales and Selling, General and Administrative Expenses (FY2019 – FY2024, Per-category averages)

(million yen)



Note: From FY2024, "Transfer-related fees" has been separated from "Team personnel expenses" and recorded as a new item

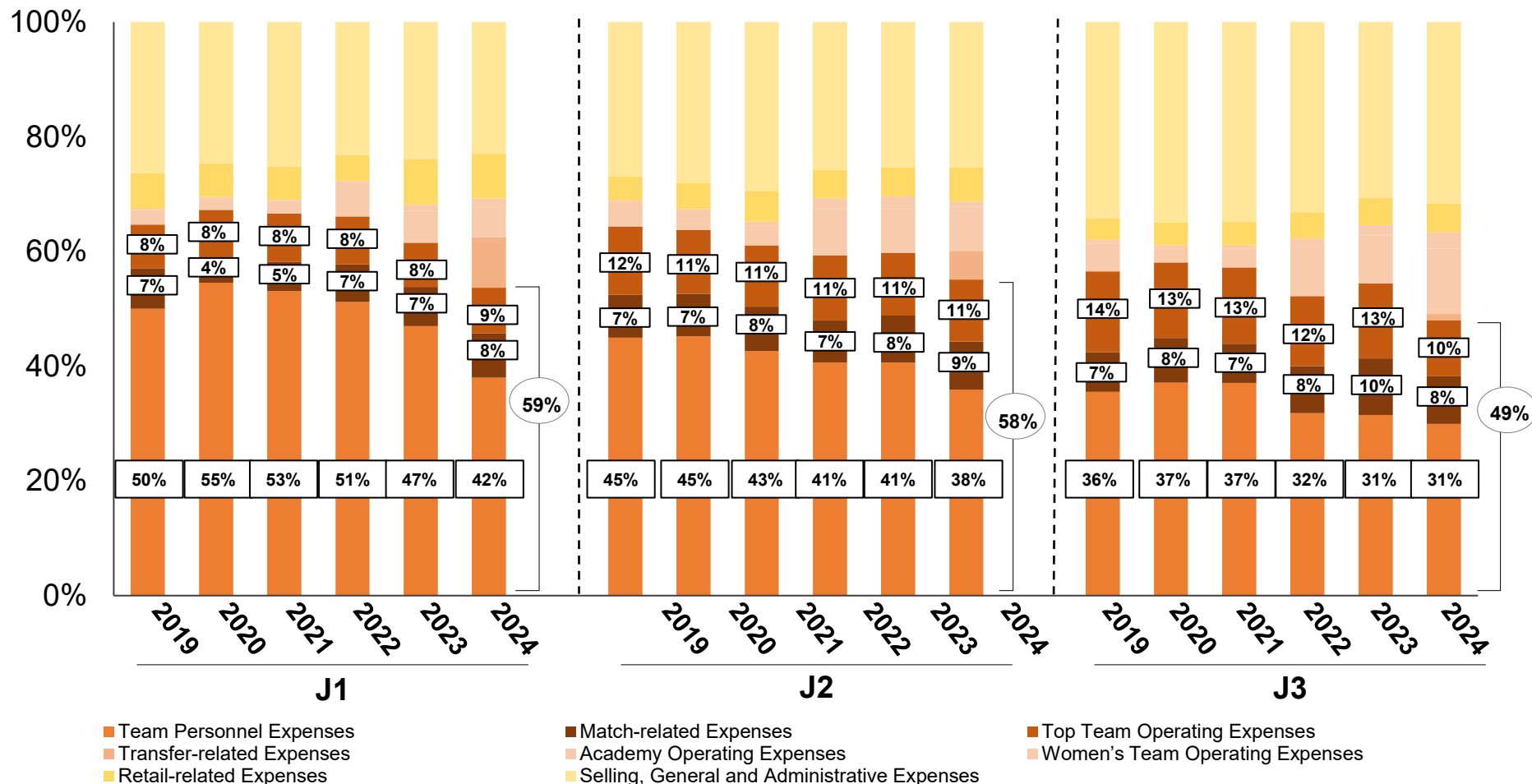
Source: Produced by SHC based on club management information disclosure (FY2019 – FY2024)

J.Club Cost of Sales and Selling, General and Administrative Expenses Composition



- While the breakdown varies by category, overall, team personnel expenses and top team-related expenses make up the greatest portion. The newly established transfer-related expenses account for a large proportion in J1 but remain minimal in J2 and J3.

J.Club Expense Composition
(FY2019 – FY2024, Per-category average composition)



Note: From FY2024, "Transfer-related fees" has been separated from "Team personnel expenses" and recorded as a new item

Source: Produced by SHC based on club management information disclosure (FY2019 – FY2024)

J.Club Cost of Sales and Selling, General and Administrative Expenses Details



- ◆ In understanding the economic structure of a club, it is necessary to have a good understanding of the contents of each item. (million yen)

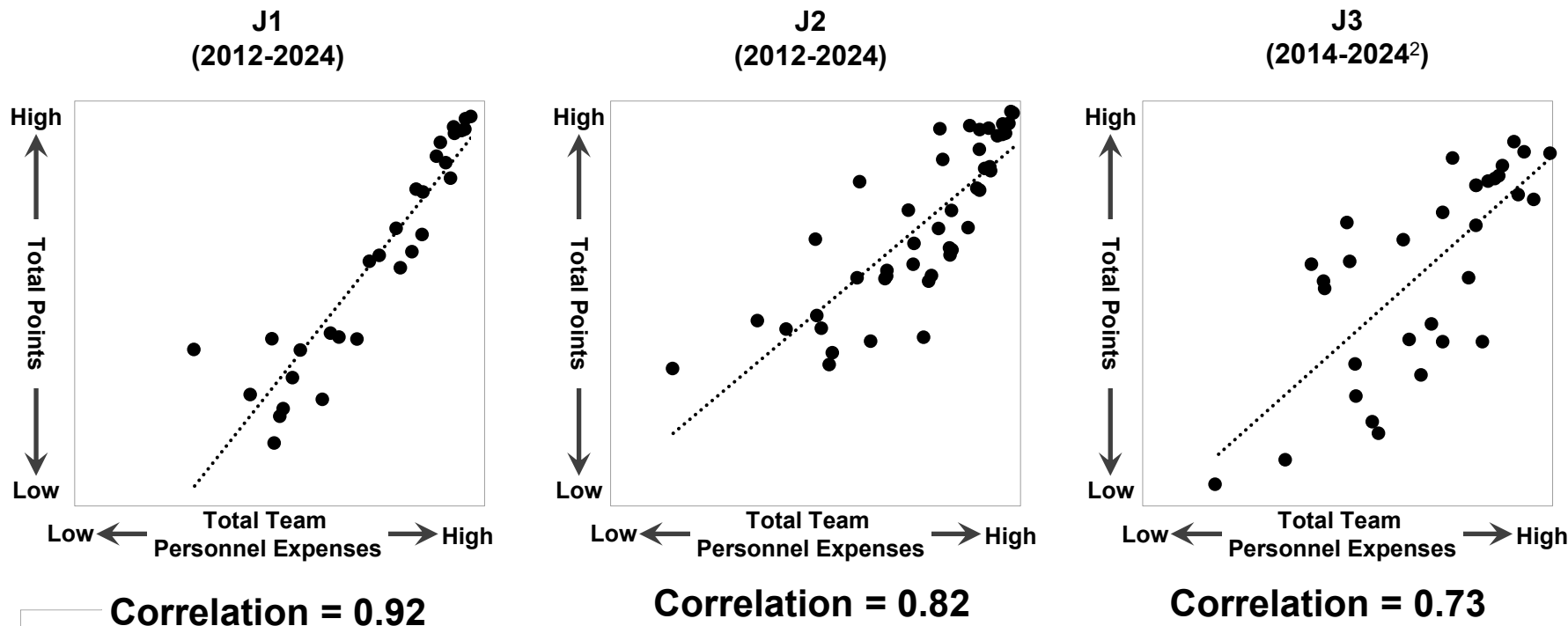
Major Item	Content	J1 Average						J2 Average						J3 Average					
		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024
Team Personnel Expenses	(1) Head coaches, coaches and other team staff remuneration, player remuneration (basic salary) (2) Incentive payments (appearance fees, victory bonuses, etc.) (3) Transfer-related fees [Recorded as a separate item from FY24] (4) Other	2,500	2,484	2,340	2,436	2,347	2,086	765	698	663	675	806	674	169	186	195	215	235	265
Match-related Expenses	(1) Stadium usage fees (2) Security and operation consignment fees for home games (3) Other home game operation costs	353	207	224	311	341	425	127	110	121	121	163	158	33	39	36	55	73	73
Top Team Operating Expenses	(1) Travel expenses (2) Training camp expenses (3) Rent and related expenses for training centre and clubhouse (4) Other top team operation expenses	381	354	372	396	385	435	203	167	166	189	218	203	67	66	70	82	98	87
Transfer-related Expenses	(1) Amortisation of transfer compensation (expenses related to transfers from domestic and foreign clubs) (2) Other (expenses related to transfers from domestic and foreign clubs)	0	0	0	0	0	484	0	0	0	0	0	94	0	0	0	0	0	10
Academy Operating Expenses	(1) Match-related expenses (2) Rent and related expenses for training centre and clubhouse (3) Other expenses	126	98	94	263	278	286	69	45	54	134	161	144	23	13	17	57	64	101
Women's Team Operating Expenses	(1) Match-related expenses (2) Rent and related expenses for training centre and clubhouse (3) Other expenses	12	11	11	33	51	83	7	4	10	32	34	17	3	2	3	10	12	25
Retail-related Expenses	(1) Cost of merchandise, sales commissions, and consignment fees	309	293	257	291	396	429	73	68	84	82	101	112	18	20	22	31	35	45
Other Cost of Sales	(1) Designated management project expenditure (2) Other	—	—	—	216	229	255	—	—	—	75	88	106	—	—	—	27	24	32
Selling, General and Administrative Expenses	(1) Personnel expenses (executive compensation, employee salaries, miscellaneous wages, etc.) (2) Advertising expenses (including website and web-related costs) (3) Depreciation expenses (4) Other	1,319	1,135	1,109	1,101	1,197	1,261	457	430	458	428	503	476	163	175	183	224	229	280
Total expenses		5,000	4,582	4,409	5,048	5,222	5,744	1,701	1,522	1,555	1,735	2,074	1,984	475	501	526	702	771	919

Correlation between J.Club Competitive Results & Team Personnel Expenses



- ◆ Based on data from the past 13 years (2012–2024), there is a high correlation in all categories between competitive results and team personnel expenses.

Correlation Analysis of Competitive Results and Team Personnel Expenses (Total points vs Total team personnel expenses¹)



The correlation number represents the strength of the relationship between the two sets of data, and a number closer to 1 indicates a higher relationship.

Note 1: The total points and total team personnel expenses within the analysis period in the same category

Note 2: For J3 only, 11 years of data from the 2014 season, when the league was established, are used

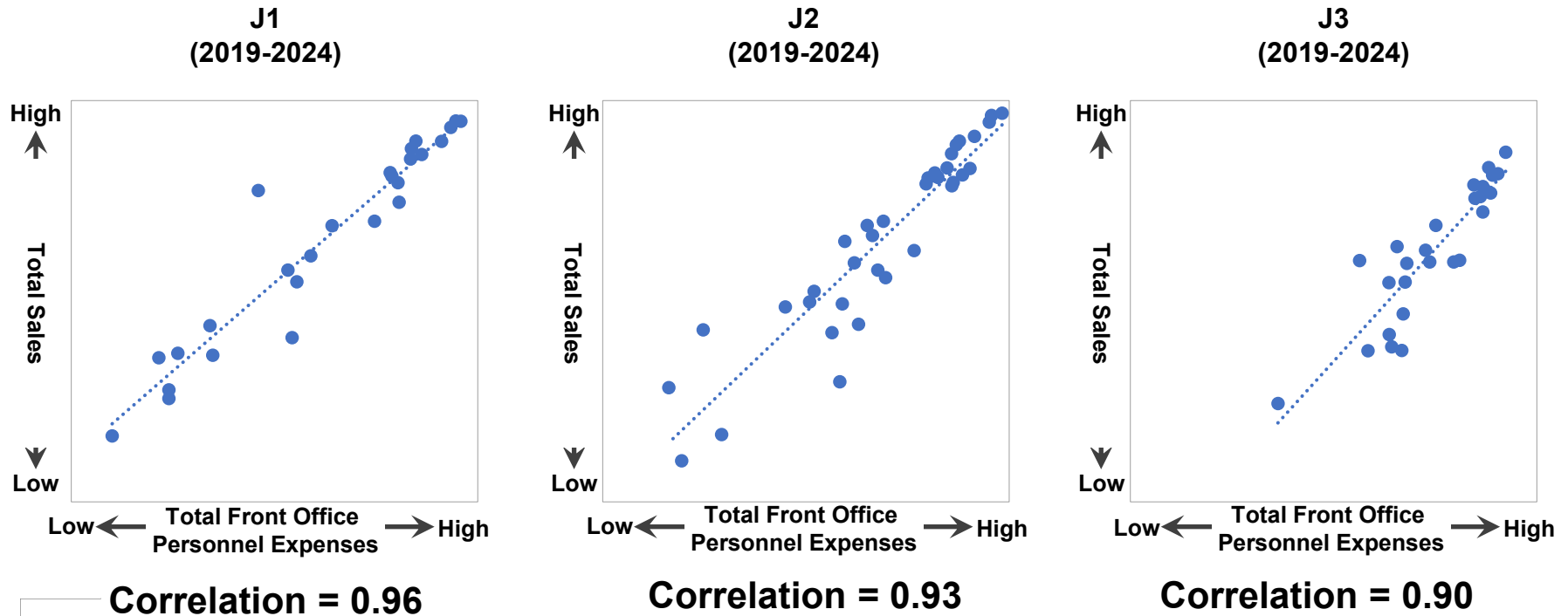
Source: Produced by SHC based on internal J.LEAGUE data

Correlation between J.Club Sales and Front Office Personnel Expenses



- ◆ Based on data from the past six years (2019–2024), there is a high correlation in all categories between sales and front office personnel expenses.

Correlation Analysis of Sales and Front Office Personnel Expenses
(Total sales vs Total front office personnel expenses¹)



Correlation = 0.96

Correlation = 0.93

Correlation = 0.90

The correlation number represents the strength of the relationship between the two sets of data, and a number closer to 1 indicates a higher relationship.

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Content of Core Principles in Club Management

In an environment of increasing uncertainty due to complex international situations, climate change, and disasters from earthquakes, to embody J.LEAGUE's mission and achieve our vision for the Next 10 Years, it is essential to promote our two growth themes while advancing initiatives for a sustainable society. To advance towards "Creating a Happier Nation through Sports" by enhancing the value of football and making sports both a part of the culture and a national industry, we must approach club management with determination. Each club is required to implement its unique approach while anchoring itself to the Core Principles in Club Management.

- ◆ **Formulate management plans consistent with the philosophy and implement management by working through the PDCA cycle.**
 - ◆ **Enhance the competitiveness of football, our greatest content, and deliver it to society as an attractive artwork.**
 - ◆ **Work together with fans & supporters and partners, who are the most important stakeholders, and strive to expand and enhance their engagement.**
 - ◆ **Ensure awareness and behaviour as a "public good," serve as a source of vitality for the local community, and work to solve social issues.**
 - ◆ **Establish financial foundations and make continuous investments in competition and business with awareness of the relationship between competitiveness and financial scale.**
 - ◆ **See the organisation and human resources as the foundation of management and work on organisational design, human resource development, and the strengthening of governance.**
-

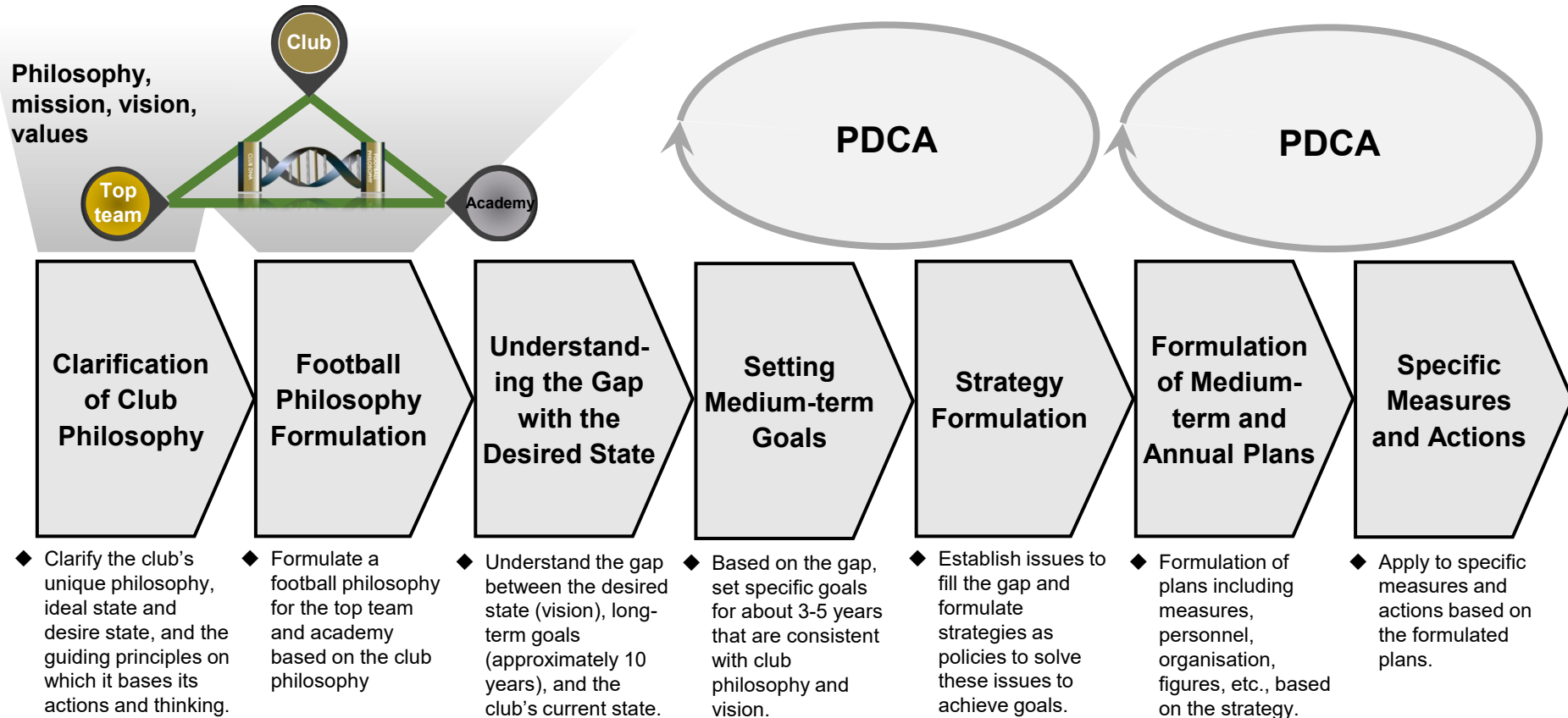
Core principles and adaptation to change

Core Principles in Club Management



◆ Formulate management plans consistent with the philosophy and implement management by working through the PDCA cycle.

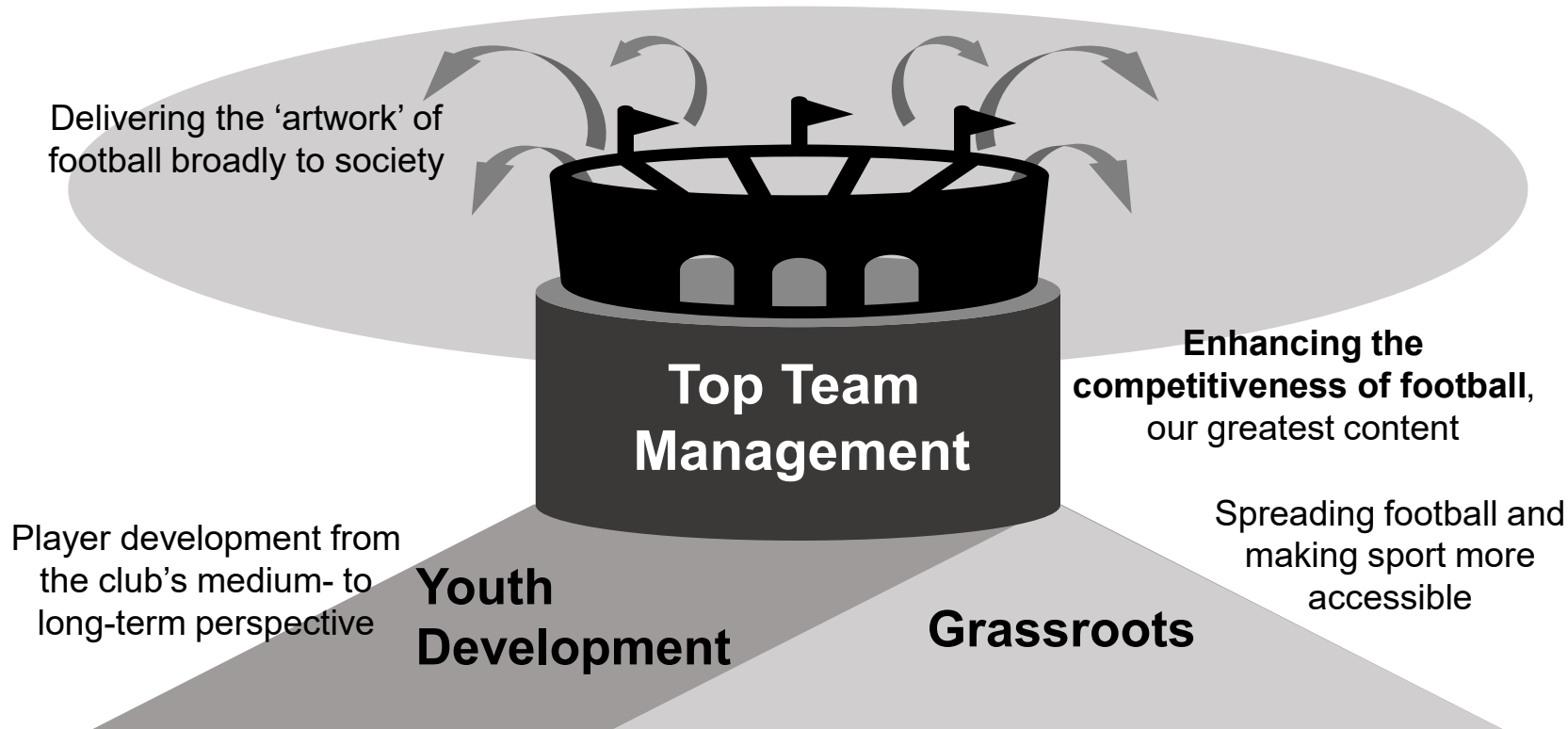
- It's essential to clarify a club philosophy, composed of philosophy, mission, vision, values, etc. that as a general rule are unchanging, as the axis of management to prevent inconsistency in management, and to disseminate it inside and outside the club.
- Establish a football philosophy for the top team and academy that aligns with club growth. Create a system according to the desired football style, including head coaches and squad composition. Encourage sharing and understanding with fans & supporters.
- To manage from a medium- to long-term perspective without getting caught up in immediate situations, it is essential to formulate medium-term and annual plans consistent with the philosophy and thoroughly implement the PDCA cycle based on implementation status checks at all club levels.



Core Principles in Club Management

◆ Enhance the competitiveness of football, our greatest content, and deliver it to society as an attractive artwork.

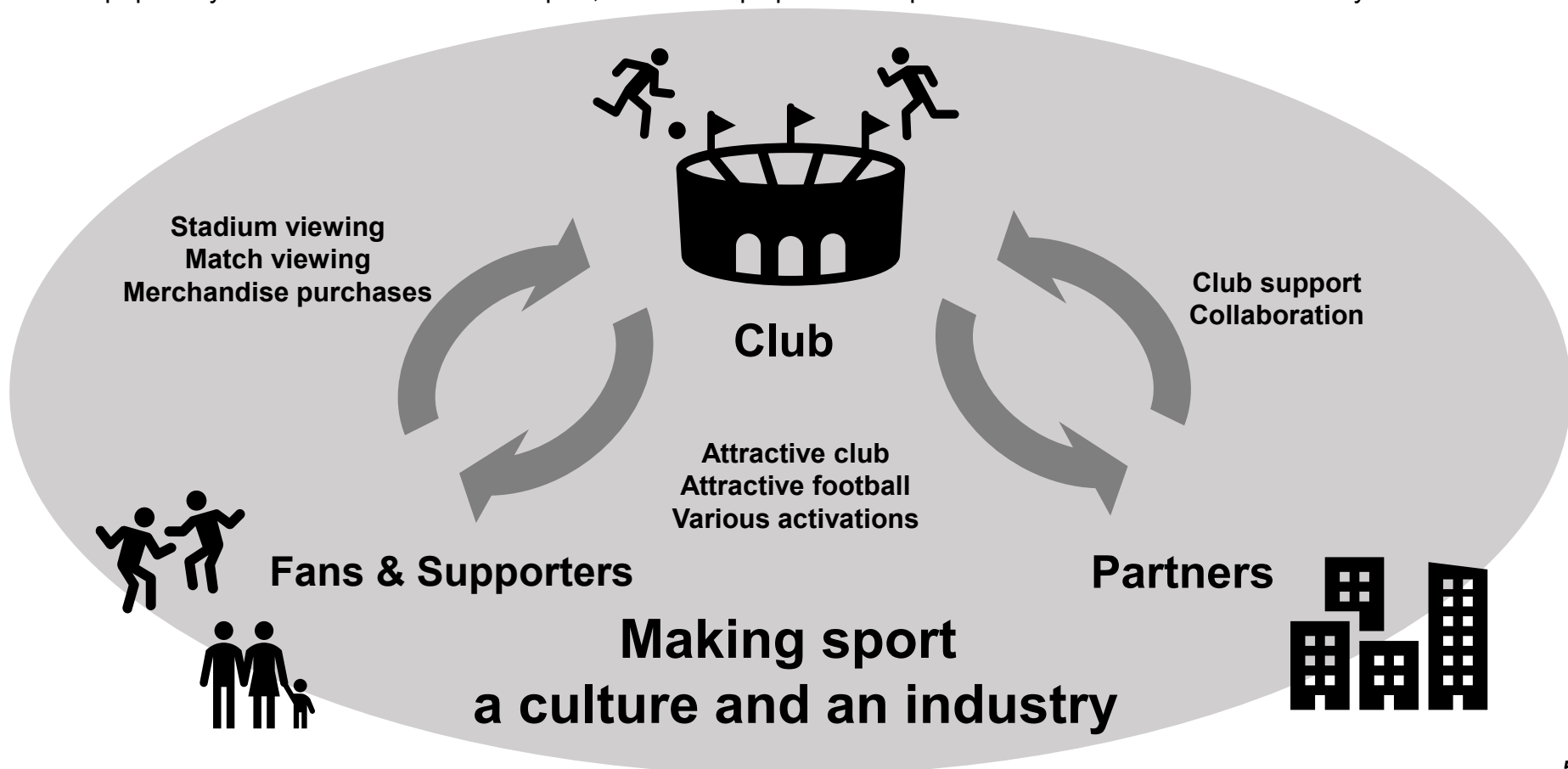
- A club's foundation and greatest content is football competitiveness; raising a top team's competitiveness to international levels and improving competitive results leads to increased sales and enhanced club management capabilities.
- While competitive enhancement is an essential factor, expansion based on dependence on highly uncertain team investment carries high management risk, so top team management, youth development, and grassroots must be approached from a medium to long-term perspective.
- It is important to view football as an “artwork” and deliver a refined, attractive ‘artwork’ to society broadly through quality on the pitch, stadium specifications, the passion of fans & supporters, and stakeholder efforts.



Core Principles in Club Management

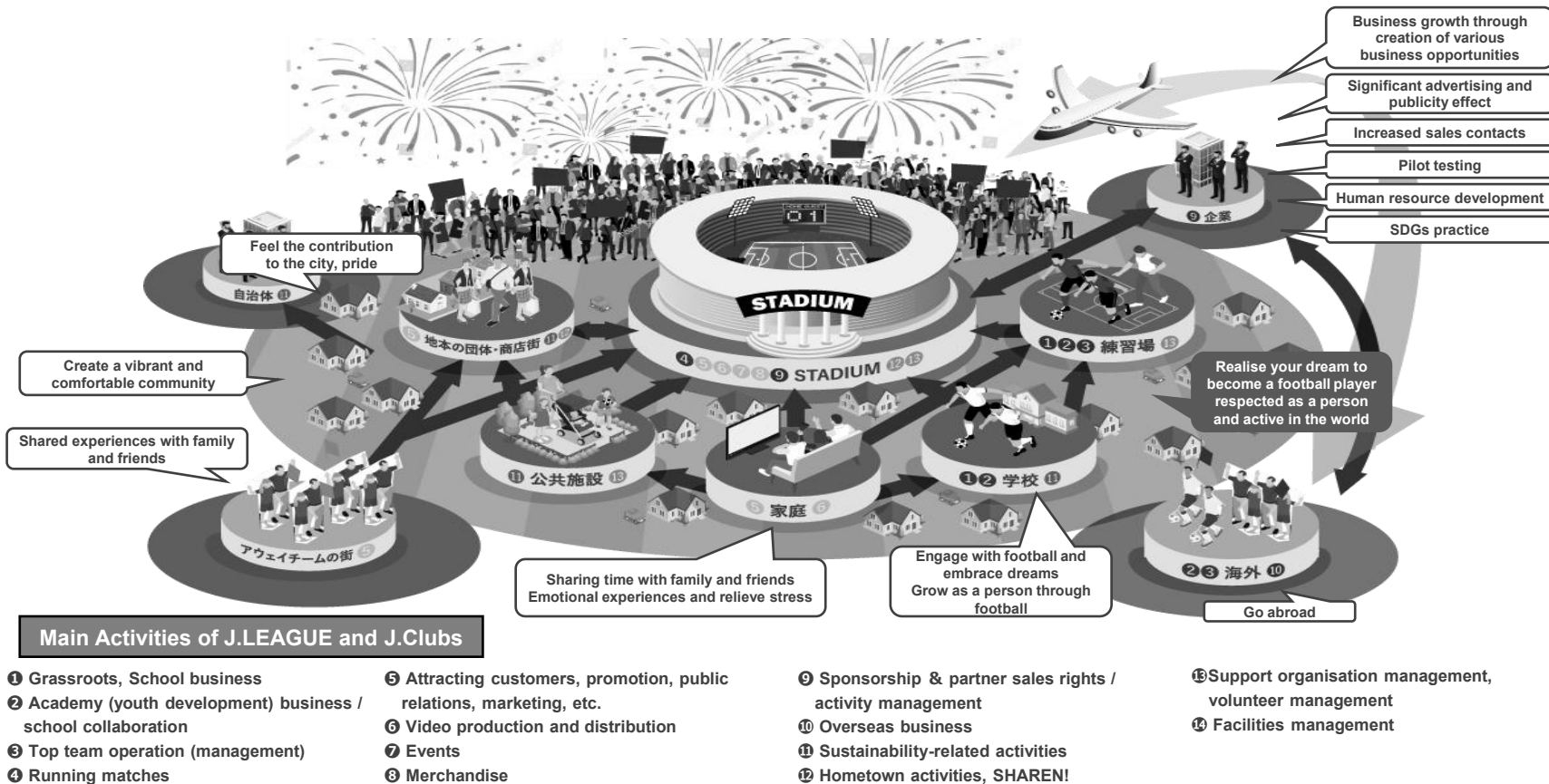
◆ Work together with fans & supporters and partners, who are the most important stakeholders, and strive to expand and enhance their engagement.

- For clubs, the most important stakeholders are fans & supporters and partners, and it is crucial for clubs to collaborate with these stakeholders to pursue the competitive, business, and social dimensions of football.
- To expand club business and improve management capabilities, it is crucial to increase the number of attendance, viewers, merchandise sales, and sponsors. For this purpose, efforts must be made to grow the base of fans & supporters and partners.
- It is important not only to expand the base of fans & supporters and partners, but also to enrich their activities, increase the popularity and value of football and sport, and develop sport into Japanese culture and a national industry.

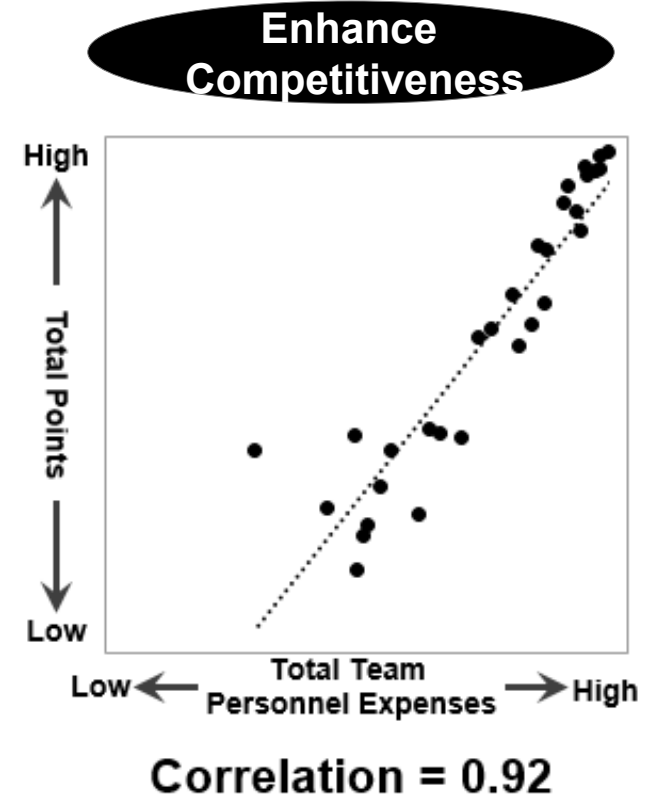


◆ Ensure awareness and behaviour as a “public good,” serve as a source of vitality for the local community, and work to solve social issues.

- Clubs play the role of “public goods” with the understanding and cooperation of stakeholders, including fans & supporters, in the local community. High integrity and accountability are also required, and it is crucial to maintain thorough awareness and conduct.
- Clubs must attend to the well-being of local people, inspire dreams and hope, and serve as a source of vitality for local communities. Simultaneously, club managers must devote maximum attention to compliance and scandal prevention.
- Activities rooted in the community, social cooperation and contributions, and activities to enhance environmental health are fundamental to clubs’ existence, and by promoting sustainable initiatives, clubs become agents for solving social issues in the local community.



- There is a correlation between competitive performance and team personnel expenses. Expansion of financial scale is essential for improving competitiveness, and it is important to focus on business activities such as acquiring new fans and sponsor sales and obtaining transfer fees through youth development.
- While Clubs are entities premised on long-term survival, they generally have a profit-and-loss structure vulnerable to risks. In many cases, it is difficult to raise funds flexibly. Therefore, establishing a financial base that can withstand risks is a necessary condition for management.
- Shareholders, sponsors, and fans & supporters do not necessarily prioritise club profits above all else. Therefore, it is important to enable continuous investment in top team management and business initiatives without being solely bound to the pursuit of profits.

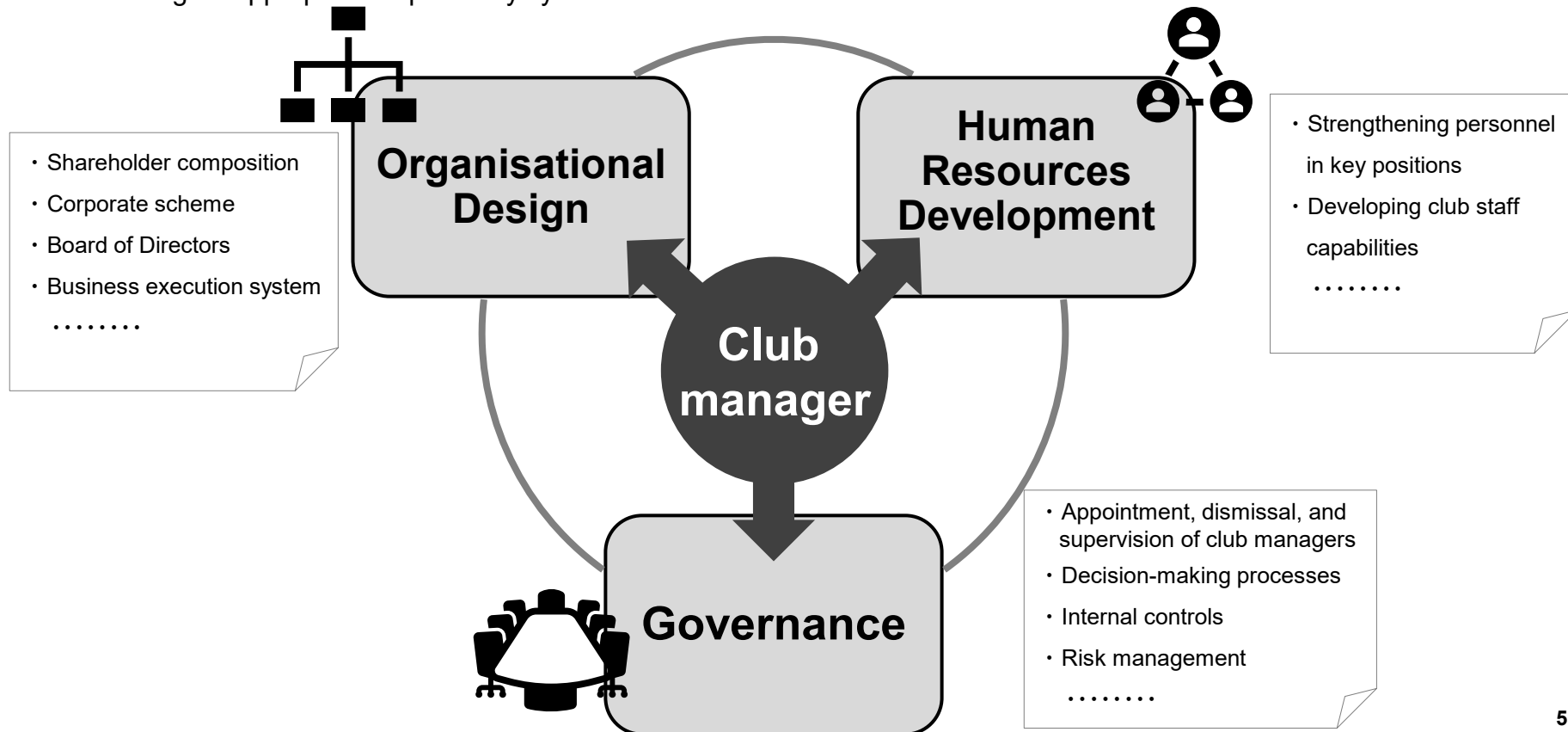


Core Principles in Club Management



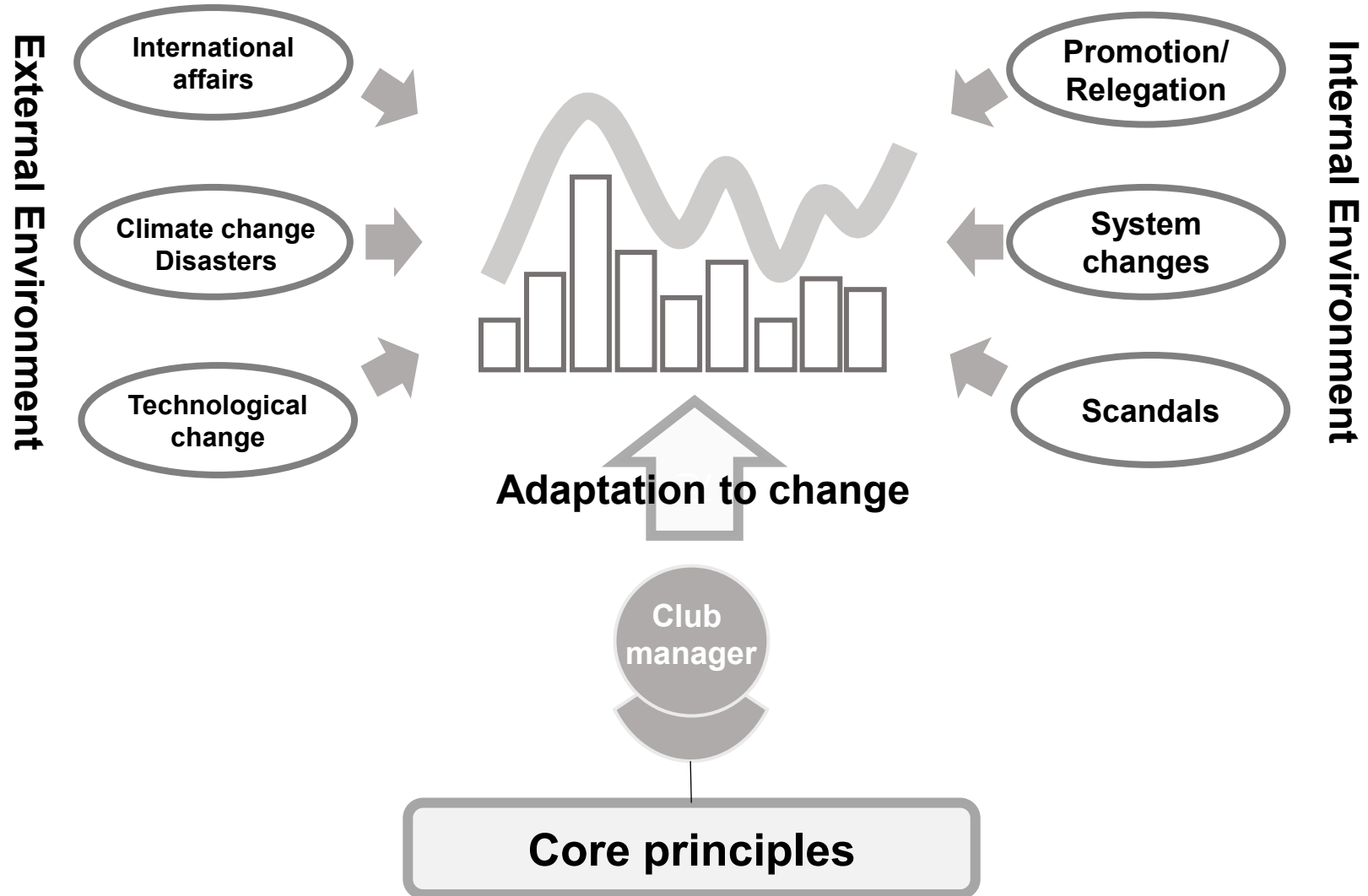
◆ See the organisation and human resources as the foundation of management and work on organisational design, human resource development, and the strengthening of governance.

- Organisational design significantly impacts management; therefore, shareholder composition, corporate scheme, Board of Directors, club business execution system, and other elements of organisational design, as well as the placement of the right people in the right places, are essential, all consistent with goals and policies.
- Human resources are the foundation of management in Clubs, and managers should focus on strengthening personnel in key positions that are directly linked to results, such as Sporting Director and business managers, and developing club staff capabilities, as their top priority.
- In terms of the organisational scale of J.Clubs, ultimately, the capabilities of club managers are greatly reflected in the results, so it is essential to appoint managers with the right mindset and skills and to establish autonomous governance, including an appropriate supervisory system.



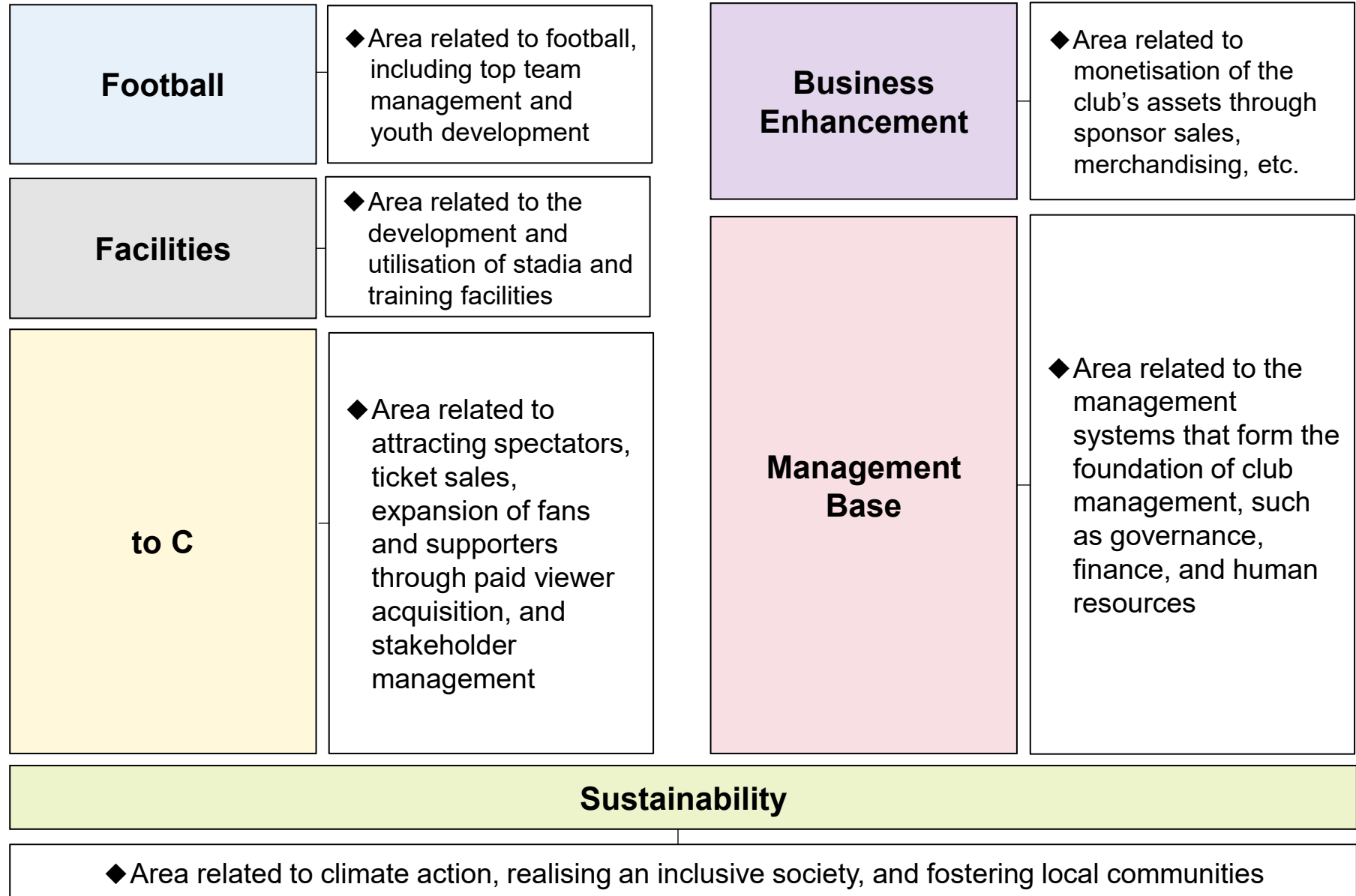
Core Principles and Adaptation to Change

- ◆ These principles are important, but it is also important for club managers to be able to adapt flexibly to changes in trends and the environment.

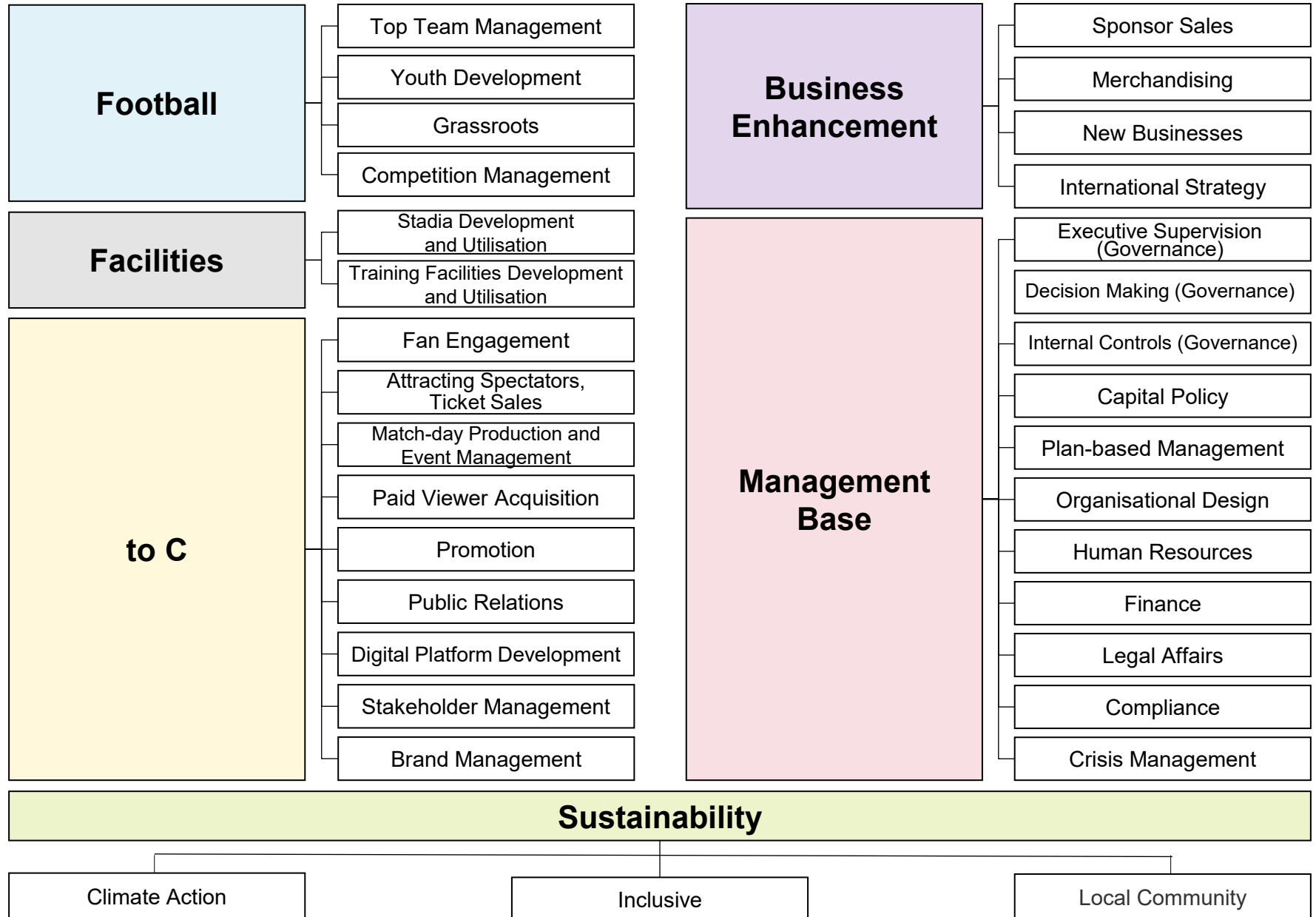


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Overview of Management Areas



Details of Management Areas

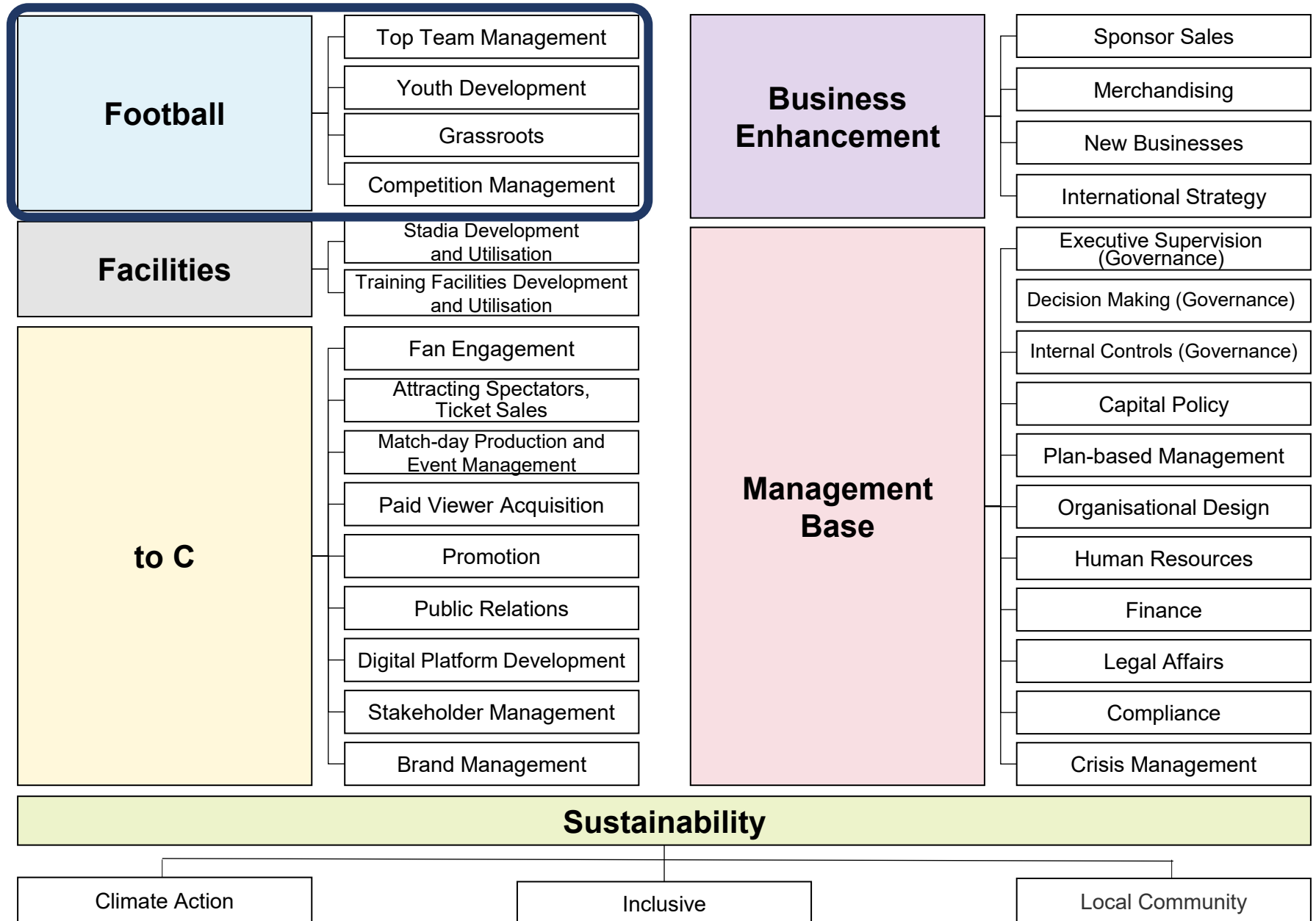


Structure of Guidelines by Management Area



Guidelines	Guidelines (guiding principles) that club managers should be aware of for this management area
Target State	The state to be achieved through the implementation of the guidelines in this management area
Rationale	The basis for the guidelines and the target state
Key Initiatives	Specific initiatives that are important from the perspective of club managers in implementing the guidelines

Details of Management Areas



Guidelines	<ul style="list-style-type: none"> ◆ Clarify the club's football philosophy, apply it to a medium-term top team management plan and various standards, and build the team around these, with the aim of ensuring top team management over the medium to long term.
Target State	<ul style="list-style-type: none"> ◆ Football that aligns with the club's football philosophy has been realised, and there is sharing and understanding of activity policies in management and top team management, and the top team's competitiveness and performance are in line with (or better than) the budget level. <ul style="list-style-type: none"> – Depending on the club's policy, players from the academy might be registered and playing in the top team, or generating revenue through transfer fees.
Rationale	<ul style="list-style-type: none"> ◆ Top team management requires medium- to long-term efforts, and ad-hoc team management driven only by short-term results should be avoided. ◆ For this, it is important that the top team's philosophy be clear, and align with the club's football philosophy which acts as a "basis." ◆ Activities such as team composition tend to rely on intuition and experience, but it is important to clarify the top team management plans and criteria for player recruitment and evaluation in order to ensure consistency with the club's football philosophy and top team management policies.
Key Initiatives	<ul style="list-style-type: none"> ◆ Establishment of the "Golden Consistency" = Sharing and understanding of the activity policy among all those involved in the club (especially management, top team management, and youth development) ◆ Establishing an optimal top team management department (especially SD/GM) and setting up a technical committee (where management, top team management, and youth development personnel regularly discuss) ◆ Clarification of the club's football philosophy and the top team's philosophy, as well as the formulation, progress management, and review of medium- to long-term top team management plans based thereon ◆ Nurturing of players, staff, and coaches based on medium- to long-term top team management plans and phases of team growth, as well as concretisation of evaluation and recruitment criteria and nurturing and recruitment of personnel who can do so ◆ Elimination of reliance on intuition, experience, and randomness in team composition, setting of guidelines for dealing with intermediaries, transparency of processes, and sharing of risks with club managers



- ◆ The key is to build “Golden Consistency”, i.e., a shared understanding of the activity policy among everyone involved in a J.Club (especially management, top team management, and youth development). It is important that the club’s football philosophy, priorities, and objectives are established and shared among leaders, which in turn unites the club’s players and staff and allows for aligning the direction of activities.

01 Leaders in the football community

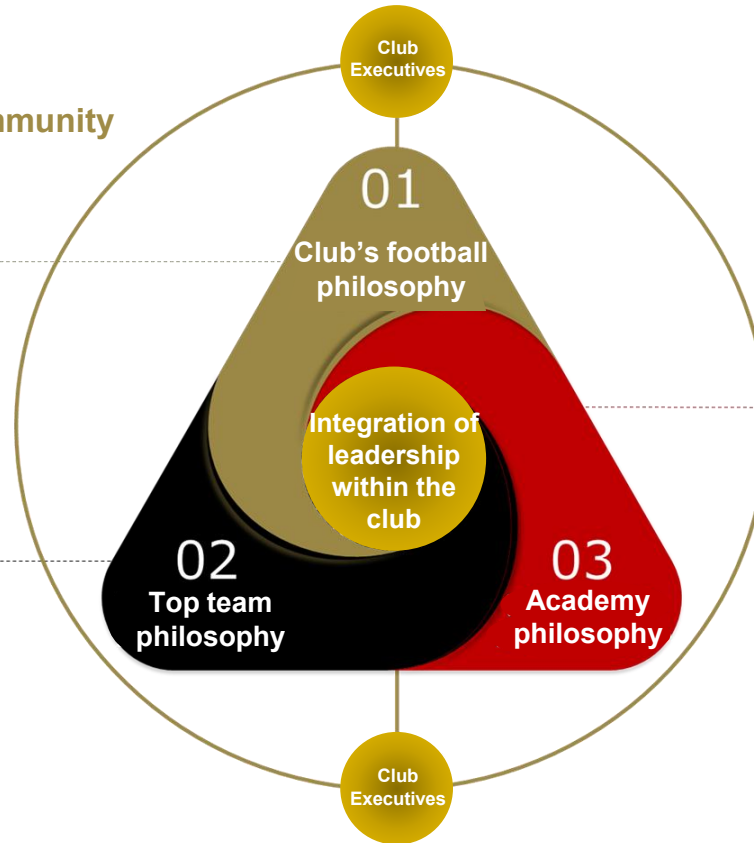
President
Head of Top Team Management /
Sporting Director
General Manager

02 Leaders of the top team

Head Coach
Coach
Staff

03 Leaders in youth development age groups

Academy Director
Head of Operations
Head of Coaching



[Each person's mission]

Club Manager (President)

- ◆ Establishment of the club's raison d'être
- ◆ Giving back to stakeholders
- ◆ Management stability and growth
- ◆ Review of football philosophy
- ◆ Setting goals for the Sporting Director and appointment/dismissal



Sporting Director

- ◆ Growth in overall club competitiveness
- ◆ Improvement of ROI (Return on Investment)
- ◆ Creation, preservation, and permeation of the football philosophy
- ◆ Recruitment and development of top team management staff

Top Team Head Coach

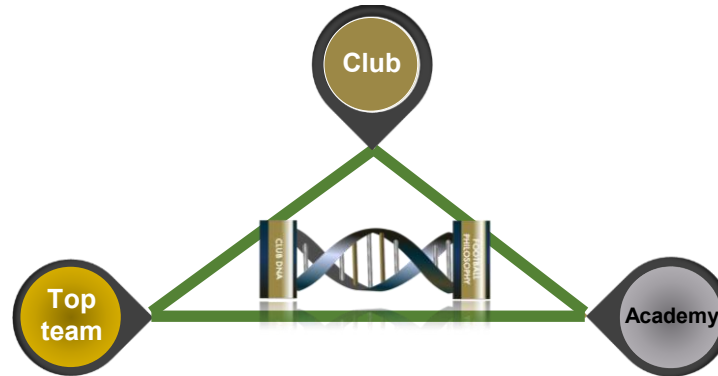
- ◆ Team performance
- ◆ Demonstration of competitiveness
- ◆ Embodiment of the football philosophy

Academy Director

- ◆ Discovery, growth, and production
- ◆ Education in football philosophy



- ◆ Under the J.LEAGUE's philosophy, in Japan, a club's raison d'être, principles, philosophy, etc., encompass not just football but also the overall scope of activities and interactions with the community. It is important to formulate a Club Football Philosophy (CFP), which is based on particular ideas, and define the direction of the club, centred on football as the club's main focus.



Football philosophy becomes the 'manual' on how to operate and manage the club.

Club Identity DNA

This is composed of the unique values and activity culture that have embedded themselves alongside the club's history.

The CFP is determined by the club's senior leaders and embraced by the fans.

The CFP articulates the club's football vision, sets common goals that all stakeholders work towards, and provides all members of the club with a clear and meaningful purpose.

Club's Playing/Coaching Philosophy

This indicates what playing style the club strongly desires for its teams, e.g.: aggressive, technical, exciting, possession-based, high-intensity, pressing, counter-centric.

It presents a strong image, both on and off the pitch, of how the team is expected to play and represent the club.

Youth Development/Recruitment Policy for the Club's Players and Staff

In order to be able to assign the right staff in the right positions, the characteristics required of them must be clear. Recruitment based on clearly defined characteristics will enable the club to sign staff and players that fit the club's DNA and promote the CFP. The CFP makes these elements clear.

The CFP emphasises the importance of homegrown players and influences the club's recruitment and squad management¹ strategies.

The extent to which the CFP is established and fixed varies greatly from club to club.

Some clubs have a clear vision regarding the team's way of being, player acquisition strategies, player development, and promotion of academy players, while others leave a lot to the manager and staff they have hired to establish and lead these aspects.

The situations in which a club finds itself—such as facing relegation, having a new owner, finances, and the club's progress — can sometimes be factors for a change in direction.



- ◆ Many clubs in Japan have established club philosophies consisting of principles, vision, mission, values, etc. Several clubs have also developed football philosophies, which focus on football itself, including playing style, staff and player development, and scouting. They share these with fans & supporters to promote understanding.

VISION

We aim to become one of Japan's top community clubs, competing in the ACL, at the 10-billion-yen scale in the future, with "youth development" and "top team management" as our two foundational pillars, striving to give dreams and inspiration to children and bring pride and vitality to the region through sports.

Club Name Origin

AVIS means "bird" or "that which takes flight," embodying the wish for sports culture to take root in the community while "advancing towards the world." AVISPA means bee, and from the behavioural characteristics of bees—collective action and agility—the team features nimbleness, control, and diverse group attacks.

Slogan

感動と勝ちに
こだわら

Committed to inspiration and victory

Football Philosophy

"Play aggressively and speedily, with strong unity, always aiming for victory"

In both attack and defence, continuously take the initiative, overflow with dynamism, move in coordination, and execute attack and defence with intent. Additionally, exert all one's strength for the team and teammates and always fight to the end, believing in victory.

Playing Philosophy

An aggressive style with constant awareness of attack and defence priorities and quick transitions

Keywords

Aggressive, Speedy, Unity, Winning mindset
Hard work in both attack and defence,
Strong focus on the ball, Quick transitions

Staff Development

"Good players are developed by good coaches"

Create individual development plans (IDP) for each coach, intentionally creating learning opportunities through continuous professional development (CPD) programmes throughout the year.

Player Development & Scouting

- Fusion of homegrown players and world-class talent -

For junior youth, consider membership mainly from Fukuoka Prefecture, and for youth, mainly from the Kyushu region, scouting excellent players and integrating internal and external players, and creating an IDP-centred culture under a consistent coaching system specialising in individual development based on team activities.

"From Fukuoka to the World!"

This is the rallying cry for producing Japanese national team players and players active overseas, under Avispa Fukuoka × STVV Dream Vision.

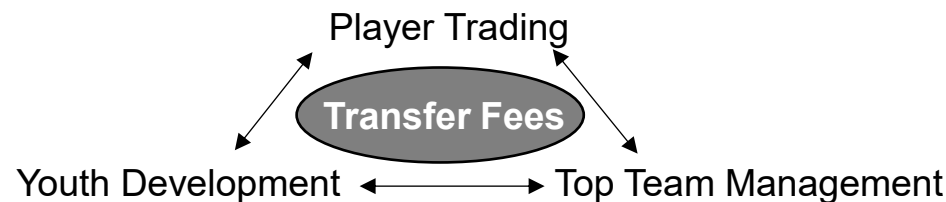
<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Position youth development as one of the club's primary activities, and develop players with not only technical skills but also good character, based on a development policy (academy philosophy) that is consistent with the top team.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ The club has a consistent policy and continuously produces a certain number of professional players from the academy, securing income commensurate with investment through training compensation systems and domestic and international transfers, contributing to the club's financial base as a profit centre.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ Youth development is a core activity of the J.LEAGUE and, from the perspective of embracing the homegrown player system, building teams loved by the community, and acquisition of transfer fee income, it is an activity that all clubs should prioritise. ◆ As with top team management, medium- to long-term efforts, including environment preparation, are essential. It is therefore necessary to clarify the philosophy and strategies/plans of the academy, a place to come back to in the long-term, and to work on them while going through the PDCA (Plan, Do, Check, Act) cycle. ◆ Players belonging to the academy need to grow into people who can fulfil their social responsibilities, equipped with life skills as well as football skills, and contribute to society in the future.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Establishment of the "Golden Consistency" = Sharing and understanding of the activity policy among all those involved in the club (especially management, top team management and youth development) ◆ Establishing an optimal youth development department (especially academy organisation) and setting up a technical committee (where management, top team management, and youth development personnel regularly discuss) ◆ Clarifying the academy's philosophy, creating job descriptions and competency frameworks for academy management personnel, and developing, securing, and educating coaches who can promote not only competitive aspects but also human character development ◆ Theoretical decision-making in scouting for youth development ◆ Promotion of safeguarding (ensuring the safety of all those involved in the activity)

Transfer Fee Business



- ◆ Transfer compensation, which occurs when releasing contracted players or acquiring them from other clubs, is calculated by multiplying factors such as the number of matches played. Many transactions occur annually in both domestic and international markets, and they significantly impact club management. In the transfer fee business, it is necessary to strategically invest in and recover investments from players as “products,” creating an essential cycle for club perpetuity, including enhancement of the academy and youth development.

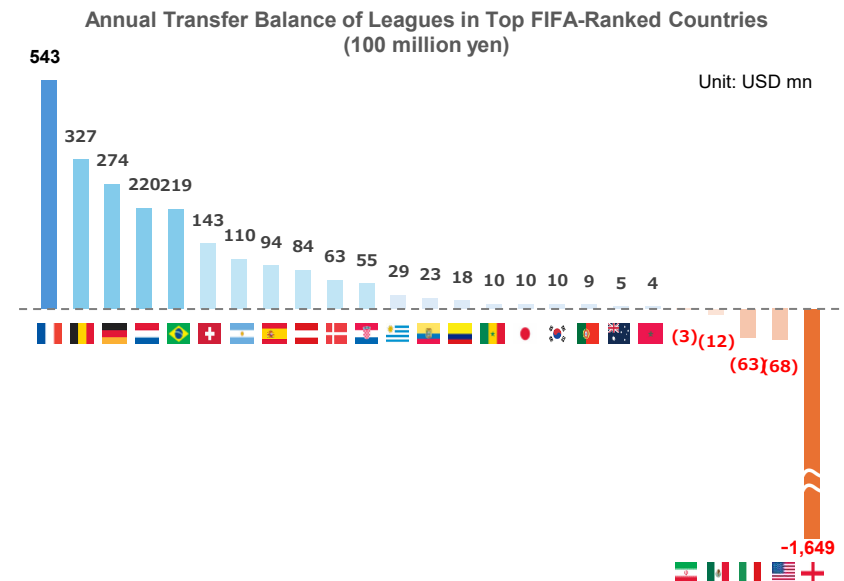
“Develop and sell players” Transfer Fee Business



The global transfer market exceeds 1 trillion yen in the 6/1–9/2 window. The transfer market has been expanding year by year and recorded an all-time high in 2025.



In FIFA's annual transfer balance rankings of top countries, Japan's balance shows a significant gap compared to the world's top levels.





<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Clarify the position of grassroots within the club, and provide programmes and operate schools based on the academy's philosophy while building strong connections with the local community, town clubs, and schools.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ With the positioning of grassroots within the club clarified and school operations serving this role, the schools realised high member retention rates, continuous acquisition and development of promising players, and the establishment of connections with the local community.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ The role that J.Clubs play in promoting the popularisation of football in each region is significant, and, in addition, it is essential to provide programmes based on the academy's philosophy with a view to producing homegrown players. ◆ Schools can take on various roles, so it is necessary to first clarify their positioning in management (balancing grassroots and profitability), corporate scheme, form, size, etc. ◆ It is also important to build good relationships with local registered teams, which can become competitors or partners depending on the situation, and to engage in activities that lead to an increase in the football population and the number of spectators.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Clarification of positioning of grassroots and schools in management and business, and thoughts, such as corporate scheme, form, and size ◆ Improvement of the quality of coaching (creation of a manual of coaching practices, elimination of person-dependent coaching, etc.) and promotion of safeguarding (ensuring the safety of all those involved in the activity) ◆ Building relationships with local town clubs and schools (teams registered in Class 2, 3, and 4) ◆ Establishment of operational systems, including administrative staff ◆ Appropriate business evaluations according to positioning of grassroots and schools, and management of profitability by location

School Operation Types



- ◆ There are 24 clubs that have established an NPO and the like, separate from the J.Club operating company to run their school and sports instruction businesses. NPOs have the advantage of making it easier to rent public facilities but have the disadvantage of incurring management and operational costs for the separate entity.

List of Companies (Corporations) affiliated with J.Clubs

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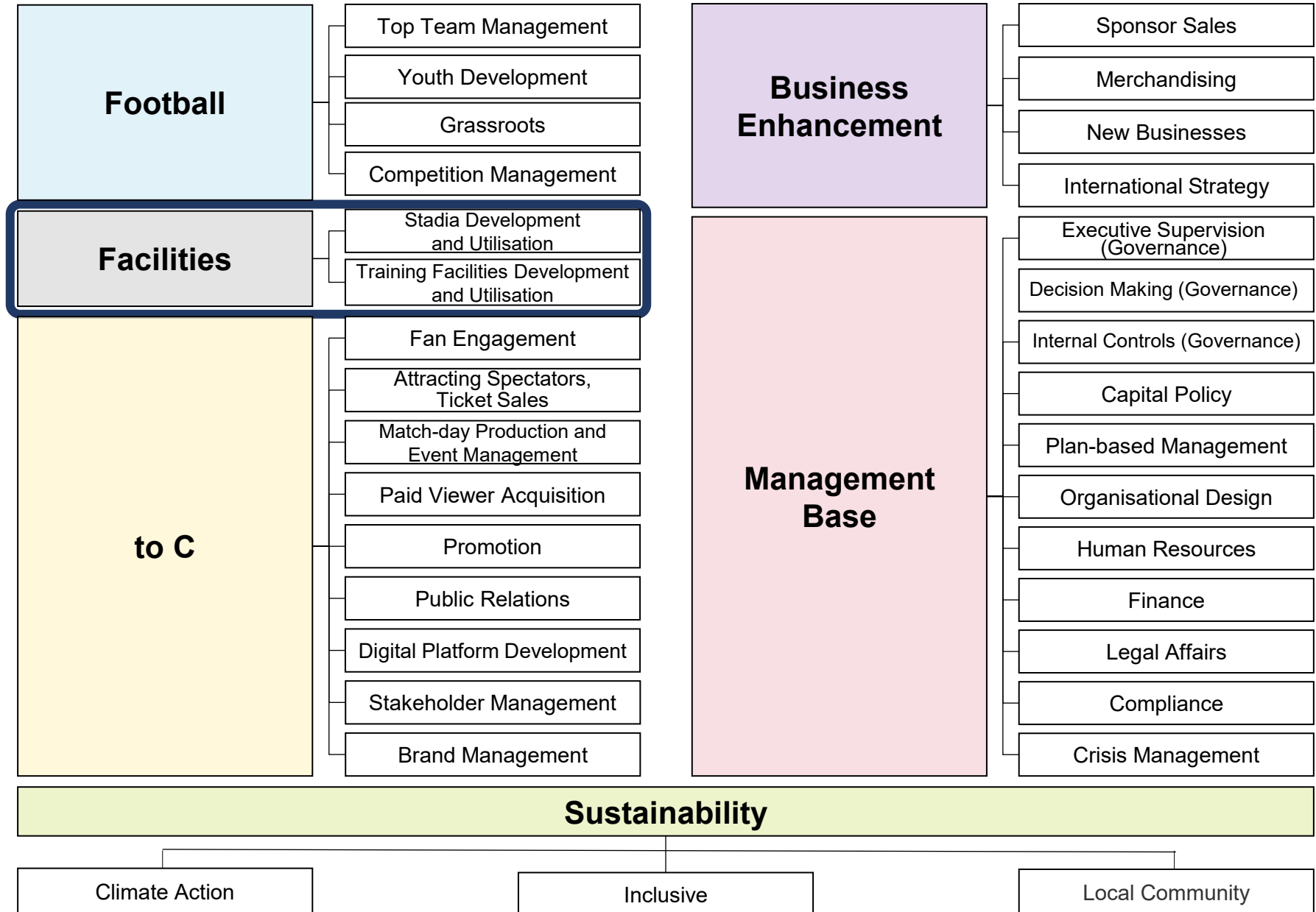
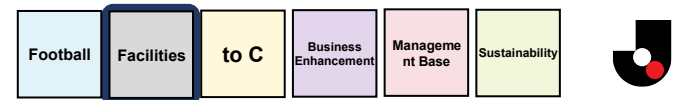
Clubs that operate school and sports classes businesses through separate legal entities

Club name	Affiliated company, etc.	Main business
Kashima Antlers	Antlers HomeTown DMO	Sports-based tourism promotion
Urawa Reds	RedsLand	Sports facility management and school operation
Tokyo Verdy	Tokyo Verdy Club/Sport Unit	Sports and culture promotion
FC Machida Zelvia	Athletic Club Machida	Academy and school operation
Yokohama F・Marinos	General Incorporated Association F.Marinos Sports Club	Academy, school, and community engagement
Yokohama FC	Yokohama FC Sports Club	School, women's team operation, facilities management
J1 Shonan Bellmare	Shonan Bellmare Sports Club	Academy and other sports team operation
Albirex Niigata	Albirex Niigata Ladies	Women's team operation
Cerezo Osaka	Cerezo Osaka Sports Club	Academy and school operation
Vissel Kobe	Vissel Kobe Sports Club	Sports classes
Fagiano Okayama	Okayama Human Sports Club	Sports event planning
	F.H SPORTS CLUB, K.K.	Designated management of Miyayama Ground, etc.
	Fagiano Okayama Sports Club	Business related to sports and health classes
J2 Hokkaido Consadole Sapporo	Machi no Mirai	Event planning and management, regional connected business, startup support, personnel dispatch, etc.
	EZODEN co.,Ltd.	Electricity retailer
	Blaublitz Akita	Blaublitz Akita Sports Network
	Montedio Yamagata	Yamagata Prefecture Sports Promotion 21st Century Association
	Montedio Yamagata Football Park	スタジアム運営管理

Club name	Affiliated company, etc.	Main business
Mito Hollyhock	Mito Hollyhock IBARAKI Club	Sports club operation, etc.
	MFA-B&S	Sports ground operation and management
Ventforet Kofu	Ventforet Sports Club	School, other sports event operation
Renofa Yamaguchi FC	Renofa Yamaguchi Sports Club	Academy and school operation
J2 Tokushima Vortis	Tokushima Sports Village	Sports facility (training centre) management
FC Imabari	Imabari. Yume Village Inc.	Stadium construction
Roasso Kumamoto	Roasso Kumamoto Sports Club	Academy operation
Vanraure Hachinohe	Clovers Net	Academy and school operation
Fukushima United FC	Fukushima United Sports Club	School activities and event activities
Matsumoto Yamaga F.C.	Matsumoto Yamaga Sports Club	Academy and school operation
	Matsumoto Yamaga SC Nanshin	School activities, community contribution activities
AC Nagano Parceiro	AC Nagano Parceiro	Academy and school operation
J3 Zweigen Kanazawa	Ishikawa Zweigen Sports Club	School operation
Azul Claro Numazu	Azul Claro Sports Club	Academy and school operation, sports classes
Kamatamare Sanuki	NPO Kamatamare sports club	Sports classes
Nara Club	NPO Nara club	Academy and school operation
Kagoshima United FC	KMP Co., Ltd.	Maintenance and operation of a club-only training centre

Guidelines	<ul style="list-style-type: none"> ◆ Deliver competition, which is the most important element in the artwork of football, to spectators and viewers by creating a match together with respect for the opposing team and referees, and by conducting fair, safe, and secure games.
Target State	<ul style="list-style-type: none"> ◆ With the “J.LEAGUE Safety Philosophy during Match Implementation” in mind, provide the best possible stage for players and the best possible experience for spectators and viewers.
Rationale	<ul style="list-style-type: none"> ◆ Competition management is the source of value in the football business and is indispensable for realising the J.LEAGUE’s philosophy. ◆ Matches in stadia are a unique stage for teams and players. ◆ For spectators and viewers, the match is the most important content, and to enhance loyalty to the club, it is essential to prioritise safety and provide the best possible experience through smooth competition management.
Key Initiatives	<ul style="list-style-type: none"> ◆ Understanding of critical issues related to match management (prevention of match-fixing, securing stadia, schedule & kick-off time decisions, measuring the number of spectators, procedures in the event of game cancellation or interruption, entry qualifications, etc.) and various regulations and rules ◆ Understanding of security issues (anticipated number of spectators, supporter’s movements and misconduct, supporter control including cooperation with opposing teams, defamation on social media, weather, etc.) and the establishment of security arrangements based on these risks ◆ Creation of operation manuals, thorough preparation through information sharing and cooperation with stakeholders, including fans & supporters ◆ Establishment of processes for reflection and improvement after each match ◆ Representing the club in dealings with fans, supporters, government officials, VIPs, sponsors, etc.

Details of Management Areas



<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Clarify the ideal stadium requirements and carry out development while advocating the necessity to stakeholders. After the maintenance, actively engage in the operational phase and pursue integrated development with club management.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ There is a stadium that meets the safety and the “Ideal Stadium” requirements set forth by the J.LEAGUE, and it is being effectively utilised as a club’s management resource, with sustainable stadium operations in mind.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ As a symbol of local culture, a stadium is a business site that needs to enhance the appeal of football and improve spectator comfort. It is important to consider diversity according to the region, as well as the environment and sustainability in light of the demands of the times. ◆ Given the scale of investment, stadia are often constructed and maintained as public facility investments by local governments. In realising this, it is crucial how to shape public opinion towards stadium construction/renovation, while giving full consideration to the relevant entities. ◆ It is important to consider the most appropriate operational scheme, including designated administration, arrange systems inside and outside the club, and actively engage in maintenance and utilisation. A profit-making stadium business can become one of the pillars of club income.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Organising the issues in the current stadium and considering medium- and long-term requirements (such as “The Ideal Stadium” and “The Future of The Stadium”) ◆ Formulation of a construction/renovation policy that takes into account the above and regional situations, as well as the demands of the times (diversity, sustainability, etc.) ◆ Appealing the necessity of construction/renovation to citizens and key stakeholders towards shaping public opinion ◆ Regular external engagement activities with the entity responsible for facility maintenance and various stakeholders (administration, shareholders, sponsors) ◆ Selection of the most appropriate operational scheme (including designated administration) for maintenance and utilisation, and establishment of systems both inside and outside the club

Issues Regarding Stadia Development and Utilisation



- ◆ The fact that there are few football stadia that can maximise football's appeal, and the fact that there are few clubs that are fully involved in the stadium business—which is important for club management—are issues that need to be resolved.

<Proportion of Clubs with a Football Stadium as Their Home Stadium>

Country	Top League	Average Capacity	Football Stadium Ratio
Germany	Bundesliga	43,409	100%
England	Premier League	42,302	100%
Spain	LaLiga	39,958	95.0%
Italy	Serie A	37,392	60.0%
France	Ligue 1	32,941	94.4%
Japan	MEIJI YASUDA J1 LEAGUE	31,971	60.0%
U.S.	Major League Soccer	25,029	96.7%
Netherlands	Eredivisie	20,468	100%

*European data are for the 2025/26 season

*Japan and U.S. data are for the 2025 season

*Some MLS clubs use only the lower levels of massive stadia

< Stadium Ownership and Management Status >

Status	Clubs
Club-owned*	Kashiwa, Imabari
Parent company-owned	Tochigi SC, Iwata, Nagasaki
Designated Administrator (including group)	Hachinohe, Yamagata, Sendai, Kashima, Omiya, Chiba, Machida, Kawasaki-F, Yokohama FM, Nagano, Niigata, Kanazawa, Shimizu, Kyoto, G-Osaka, C-Osaka, FC Osaka, Kobe, Okayama, Hiroshima, Miyazaki (21)

*While not their home stadium, Tottori owns a stadium.

[Reference]

MEIJI YASUDA J2 LEAGUE	19,748	31.8%
MEIJI YASUDA J3 LEAGUE	11,460	50.0%

- ◆ Since the opening of J.LEAGUE, football stadia have been built in various locations, and currently, 30 out of 60 clubs (50%) use them as their home stadium. However, compared with other leading countries, the J1 League's football stadium percentage (60%) is still remarkably low.
- ◆ With official matches that attract a large spectator attendance occurring only around 20 times a year, few clubs are able to be fully involved in the stadium business, which is important for club management. Currently, there are 2 club-owned facilities, 3 parent company-owned facilities, and 21 facilities where clubs act as designated administrators.

Facility Ownership Status and Designated Administration 1/4



- While most stadia are owned by local governments, development by clubs and the private sector has risen in recent years. Although many training facilities are also owned by local governments, roughly half feature buildings maintained by clubs and private entities.

[Ownership Status of Stadia and Training Facilities]

Stadia	Building (Clubs/Private Sector)		Building (Local Government)		Training Facilities	Building (Clubs/Private Sector)		Building (Local Government)	
Site (Club/private sector)	3 clubs	5%	0 clubs	0%	Site (Club/private sector)	22 clubs	37%	0 clubs	0%
Site (Local government)	2 clubs	3%	55 clubs	92%	Site (Local government)	8 clubs	13%	30 clubs	50%

[Clubs Designated as Administrators of the Home Stadium]

Facility	Owner	Designated Administrator	Representative Corporation/Members
Hachinohe City Taga Playground	Hachinohe City	Hachinohe Sports and Community Development Group	Representative corporation: Vanraure Hachinohe Co., Ltd. Member: Hachinohe Football Association Member: TelWel East Japan Corporation
Part of Nanakita Park (Sendai Stadium and Gymnasium)	Sendai City	Sendai Izumi Sports Park Consortium	Representative corporation: VEGALTA SENDAI CO., LTD. Member: SHINKO SPORTS CO.LTD. Member: Kinoshita Community Member: MAEDA CORPORATION Member: ES-CON JAPAN Ltd.
Yamagata Prefectural General Sports Park	Yamagata Préfecture	Montedio Yamagata Ltd.	Montedio Yamagata Ltd.
Ibaraki Kashima Soccer Stadium	Ibaraki Préfecture	Kashima Antlers F.C. Co., Ltd.	Kashima Antlers F.C. Co., Ltd.
Omiya Park Soccer Stadium	Saitama City	NTT Group/Oriental Consultants Omiya Park Football Stadium Management Consortium	Representative corporation: NTT FACILITIES, INC. Member: NIPPON TELEGRAPH AND TELEPHONE EAST CORPORATION, Saitama Division Member: NTT EAST-KANSHINETSU CORPORATION Member: TelWel East Japan Corporation Member: RB Omiya Co., Ltd. Member: Oriental Consultants Co., LTD.



[Clubs Designated as Administrators of the Home Stadium]

Facility	Owner	Designated Administrator	Representative Corporation/Members
Chiba City Soga Sports Park	Chiba City	SSP UNITED	Representative corporation: Chiba Marine Stadium Inc. Member: JEFUNITED CORPORATION Member: Nihon Meccs Co., Ltd. Member: Nippon Taiiku Shisetu Co., Ltd.
Nozuta Park, etc. (including Machida City Athletic Stadium)	Machida City	NTS Sports Co., Ltd. Machida Sports Park Partners Joint Venture <Sports Park Partners Machida>	Representative corporation: NTS Sports Co., Ltd. Member: Machida Sport Association Member: GION Co., Ltd. Member: Zelvía Co., Ltd.
Kawasaki Todoroki Ryokuchi (stadium for ball games, etc.)	Kawasaki City	Kawasaki Todoroki Park Co., Ltd.	Representative corporation: TOKYU CORPORATION Member: Fujitsu Limited Member: Marubeni Corporation Member: ORIX Corporation Member: Kawasaki Frontale Co., Ltd. Member: Global Infrastructure Management Co.,Ltd Member: TAISEI CORPORATION Member: Fujita Corporation Member: TOKYU CONSTRUCTION CO., LTD.
Shin-Yokohama Park (International Stadium Yokohama, etc.)	Yokohama City	Yokohama Sport Association F.Marinos Sports Club Management JV Consortium	Representative corporation: Yokohama Sport Association Member: General Incorporated Association F.Marinos Sports Club Member: HARIMA B.STEM CORPORATION Member: TOKYO BUSINESS SERVICE CO.,LTD. Member: Shintei Security Service Co. Member: Nishida Soubi Co.,Ltd. Member: KYOEI Corporation
Minami-Nagano Sports Park (athletic field, public pool)	Nagano City	Minami-nagano Sports Management Entity	Representative corporation: Shinko Sports Co., Ltd. Member: Nagano Kenmin Kyudan Co., Ltd. Member: Nagano Parceiro Athletic Club Co., Ltd. Member: NTT Facilities, Inc.
Niigata Prefectural Toyonogata Park (Niigata Prefectural Sports Park) and Seigoro World Cup Square	Niigata Prefecture	ALBIREX NIIGATA Niigata Urban Flowering and Greenery Foundation Group	Representative corporation: Niigata Urban Flowering and Greenery Foundation Members: Albirex Niigata Inc.



[Clubs Designated as Administrators of the Home Stadium]

Facility	Owner	Designated Administrator	Representative Corporation/Members
Kanazawa Stadium	Kanazawa City	Kanazawa Stadium Joint Venture	Representative corporation: Ishikawa Zweigen co., ltd. Member: KCS, Inc. Member: Kanazawa Sports Project Corporation
IAI Stadium Nihondaira and Tennis Courts (Shizuoka City National Training Centre Shimizu, Shimizu Nihondaira Sports Park (Stadium & Tennis Courts)), etc.	Shizuoka City	Shizuoka Sports Square Consortium	Representative corporation: Shizuoka City Urban Development Public Corporation Member: S-PULSE Co., Ltd.
Kyoto Prefectural Kyoto Stadium (Sanga Stadium by Kyocera)	Kyoto City	Viva & Sanga, LLC	Representative corporation: Viva Co., Ltd. Member: KYOTO PURPLE SANGA Co., Ltd.
Suita City Football Stadium (Panasonic Stadium Suita)	Suita City	GAMBA OSAKA Co., Ltd.	GAMBA OSAKA Co., Ltd.
Nagai Ballgame Field (Yodoko Sakura Stadium)	Osaka City	Cerezo Osaka Sports Club	Cerezo Osaka Sports Club
Higashiosaka Hanazono Rugby Stadium Higashiosaka Art Museum Children's Culture and Sports Center (Dream 21)	Higashiosaka City	Higashiosaka Hanazono Revitalization Management Community HOS Co., Ltd.	Representative corporation: HOS., Ltd Member: F.C.OSAKA Co., Ltd.
Kobe Misaki Stadium (NOEVIR Stadium Kobe)	Kobe City	Rakuten Vissel Kobe, Inc.	Rakuten Vissel Kobe, Inc.
Okayama Prefectural Multipurpose Grounds (excluding Okayama Budokan)	Okayama Prefecture	Okayama Prefectural Multipurpose Grounds Consortium – Team Okayama	Representative corporation: Okayama Prefecture General Cooperation Corporation Member: Okayama Sports Association Member: Okayama Recreation Association Member: Fagiano Okayama Sports Club Member: Sanyo Shimbun Co., Ltd.
Hiroshima Football Stadium	Hiroshima City	Sanfrecce Hiroshima Co., Ltd	Sanfrecce Hiroshima Co., Ltd
Shintomi Tegeva Football Stadium	Shintomi Town	Lychee Park Co., Ltd.	Lychee Park Co., Ltd. (Tegevajaro Miyazaki)



[Clubs that Own their Home Stadiums (including Ownership by Group Company)]

Facility	Owner (J.Club)
CITY FOOTBALL STATION ¹	NIPPON RIKA INDUSTRIES CORPORATION (TOCHIGI CITY)
Yamaha Stadium ¹	Yamaha Motor Co., Ltd. (Júbilo Iwata)
ASICS SATOYAMA STADIUM ¹	Imabari. Yume Village Inc. (FC Imabari)
PEACE STADIUM Connected by SoftBank ¹	Regional Creation NAGASAKI CO., LTD. (V-Varen Nagasaki)
SANKYO FRONTIER Kashiwa Stadium ²	Hitachi Kashiwa Reysol Co., Ltd.

Note 1: Stadiums under private ownership and managed by clubs
 Note 2: Stadiums owned by clubs



- ◆ In the J.LEAGUE Statutes, the league lists four requirements for the “The Ideal Stadium,” and in the pamphlet “The Future of the Stadium,” the league organises eight philosophies required of stadia.

The four requirements of the “The Ideal Stadium”

1. It is a football-specific stadium.
2. It is easily accessible.*
3. All spectator seating is covered by a roof.
4. It is equipped with multiple hospitality lounges, hospitality boxes, and a stable communication environment.

*“Easily accessible” means satisfying one of the following:

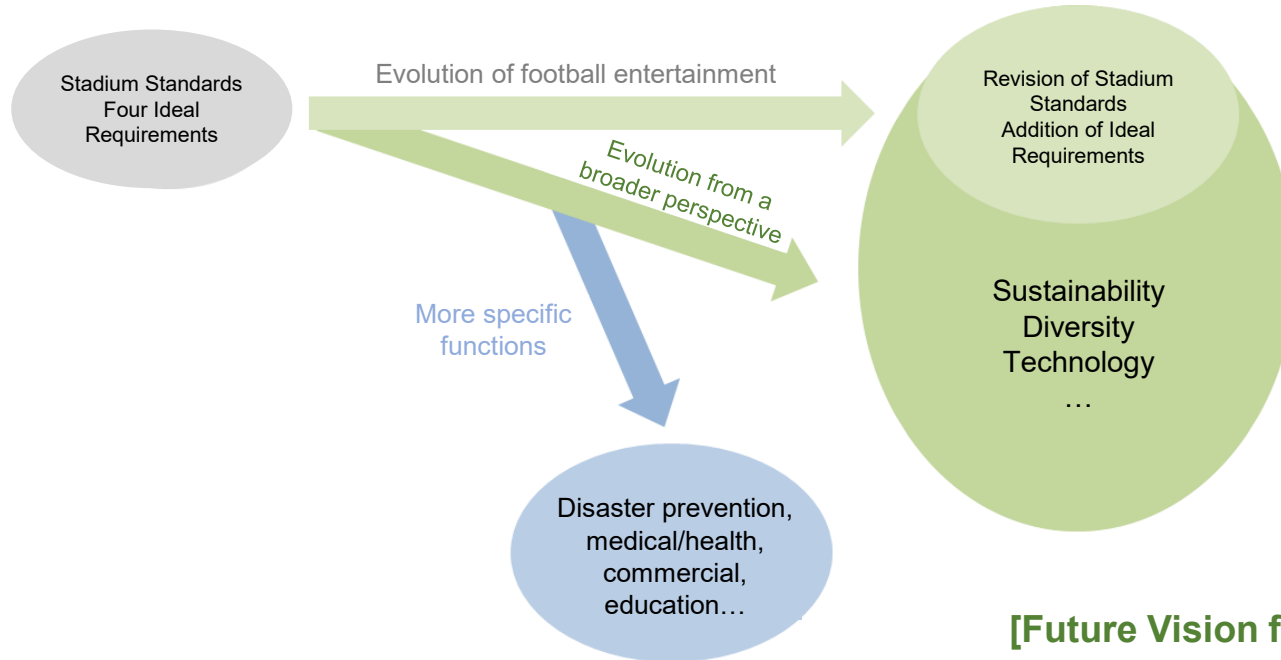
- ① The stadium is in a location that is within walking distance from a train station, or a bus stop (excluding temporary services), or a large parking lot that is within approximately 20 minutes from the city centre of the hometown. Or there is a concrete plan to make it possible to reach one of these in the near future.
- ② Other than the above, it is recognised as easily accessible from the viewpoint of spectators.

Eight philosophies of “The Future of the Stadium”

1. As culture [football stadium]
Closer to the pitch! No more athletics track
2. As a symbol [home stadium]
The stadium is the pride of the city.
The design philosophy is consistently “for the home.”
3. A space for creating a community [family stadium]
A space where everyone can enjoy themselves comfortably, regardless of gender, age, or disability
Transportation access, seating with a roof, night lighting, barrier-free
4. Hospitality [social stadium]
A social venue where people can share the emotions of “home” and connect with others
5. City visitor-attracting device [town centre stadium]
New centripetal force for revitalising the city centre
6. Environmentally friendly [green stadium]
Realising a balance between economic growth and environmental policy
7. Multi-functional complex [stadium business]
A space that attracts people even on non-match days, every day of the year
8. Disaster prevention base [life stadium]
The “town centre stadium” serves as a large-scale base camp and evacuation site for residents in the event of a disaster.



- ◆ The league and clubs are reviewing future stadium development and utilisation in two directions: “Future Vision for Stadia” and “Role of Stadia in Local Communities.”



[Role of Stadia in Local Communities]

- The key to making a stadium a public asset in the community is adding functions that are truly needed by the community.
- Specifically, there is a trend towards requiring facilities related to disaster risk reduction, medical care and health, nursing care and welfare, education, etc.
- It is necessary to consider local circumstances, and communication with stakeholders is important.

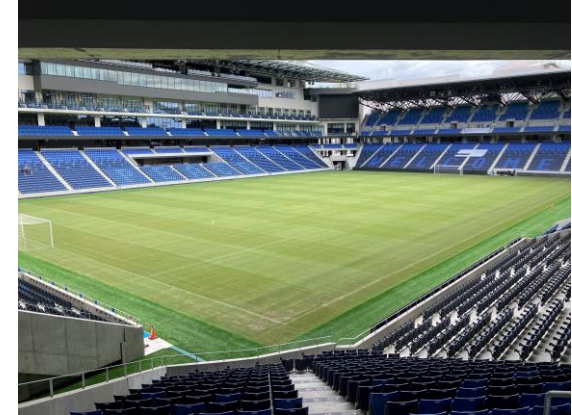
[Future Vision for Stadia]

- The latest technologies are introduced throughout, and it offers high entertainment value for football events, in part because it is an actual football stadium.
- ESG (environmental, social, and governance) aspects are fully considered, and it is sustainable, including in its management and operations.
- It can appropriately consider regional needs and contribute to the development of the local community.

Club Case Studies: New Stadium Development in Kanazawa, Hiroshima, and Nagasaki



◆ Below are case studies of clubs that have recently developed new stadia



Zweigen Kanazawa

Kanazawa Go Go Curry Stadium

- ◆ Completed in February 2024, this is the first football stadium in Hokuriku to meet J.LEAGUE standards.
- ◆ The current capacity is 10,728, but the north side stand is designed for possible expansion, allowing future capacity to exceed 15,000.
- ◆ It is located in Kanazawa Johoku Citizen Sports Park, approximately 10 minutes by car from JR Kanazawa Station, 15 minutes on foot from JR Higashi-Kanazawa Station, and 5 minutes by car from Kanazawa-Higashi IC.
- ◆ The stadium is managed by a joint venture comprising Zweigen Kanazawa, KCS, and Kanazawa Sports Association.
- ◆ It features distinctive hospitality facilities, including a tunnel lounge where visitors can view behind-the-scenes activities like player entry and interviews through glass, field seats in the front row of the main stand offering the same viewpoint as players, and a premium lounge available for general purchase in addition to VIP and business lounges.



Sanfrecce Hiroshima

EDION PEACE WING HIROSHIMA

- ◆ This football stadium opened in February 2024.
- ◆ It has a capacity of 28,347 and features 42 different seat types, including table seats and party terraces, the largest variety in the J.LEAGUE.
- ◆ Located in Hiroshima Central Park on the extension of the line connecting Peace Memorial Park and Atomic Bomb Dome (Hiroshima Peace Line), near the Chugoku-Shikoku region's largest commercial area (Kamiyacho-Hatchobori district), it is a "downtown stadium" in central Hiroshima.
- ◆ The stadium is managed and operated by Sanfrecce Hiroshima as designated administrator.
- ◆ It features permanent facilities, including a kids' space with suspended net play equipment in the second to third-floor atrium and a sensory room for people with auditory/visual sensitivities and their families. It also has a museum with hands-on content and a stadium shop selling local products.
- ◆ It aims to be an urban interaction-type stadium park creating year-round vitality. The adjacent plaza features commercial tenants around a lawn area and is operated through Park-PFI (Park-Private Finance Initiative).



V-Varen Nagasaki

PEACE STADIUM Connected by SoftBank

- ◆ This football stadium was completed in October 2024 in Nagasaki Stadium City, built by Japanet Group.
- ◆ The site includes an arena with approximately 6,000 seats, a stadium-view hotel, various commercial facilities, and the prefecture's largest office building.
- ◆ The stadium, which has a capacity of approximately 20,000, features a structure emphasising the spectator experience, including "Japan's shortest distance to the pitch, at approximately 5 meters."
- ◆ Its excellent location is about 8 minutes on foot from JR Urakami Station (about 10 minutes from Nagasaki Station) and about 3 minutes from the tram station.
- ◆ One feature is the back stand integrated with the hotel building, which has many lounges.
- ◆ A players' suite (with meals) is located in the front central section of the main stand near the bench. A dedicated lounge allows views of player entry and manager interviews through the glass.

- ◆ Sanfrecce Hiroshima achieved significant growth in club management during the 2024 season, with Edion Peace Wing Hiroshima becoming their new home stadium.

2024 Season Key Figures

- (1) Attendance: **486,579 people** (capacity rate 90.3% — **League No. 1**)
- (2) Visitors: **approximately 1.18 million people** (107% of plan)
- (3) Sanfrecce Club members: approximately 73,000 people (**277%** year-on-year)
- (4) Stadium food sales: approximately 440 million yen (**315%** year-on-year)
- (5) Official merchandise sales: approximately 920 million yen (**224%** year-on-year)
- (6) Projected revenue: **approximately 7.8 billion yen** (**186%** year-on-year)
- (7) Estimated economic effect of Edion Peace Wing Hiroshima:
approximately **1.1 billion yen** (per men's match)



- ◆ In October 2024, a “J.LEAGUE U.S. Stadia Inspection” was conducted to learn about stadium development and utilisation in MLS (Major League Soccer).

Design of stands emphasising the stadium’s full-capacity atmosphere and sense of presence and immersion

The stadia visited had capacities ranging from 20,000 to 30,000, and all were sold out during the 2024 season. Watching matches in a sold-out stadium not only offers visitors an exhilarating viewing experience but also creates a synergistic effect, boosting player motivation and improving play. Moreover, the stands are designed with attention to creating a sense of fullness and presence, featuring single-slope standing areas with steep inclines (34–37 degrees) behind the home goal, and positioning the pitch and stands closer together (4.6–4.9 metres).



Premium areas that cater to diverse customer needs and elevate visitor experiences

Pitch-level club lounges are developed as tunnel clubs, offering visitors unique experiences. Innovations to provide a more realistic experience are also made, such as eliminating glass partitions. Beyond developing suites and club lounges centred around the main stand, there is significant flexibility, including creating multiple club lounges at pitch level and “corner suites.”

Food and beverage service initiatives (permanent food and drink outlets and beer halls in concourses)

Large beer halls that can accommodate 150–200 people are built in the concourses. During matches, beer is served to all visitors, but after matches, in some cases, these areas become exclusive fan-only beer halls, partitioned by glass walls that open and close automatically. Many permanent food and drink outlets are established in the stadium concourses, offering local cuisine. Large pantries are created, with the provision of food and beverages within the stadium centralised. Sales from here also generate valuable revenue for the stadium.



<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Position them as a base supporting overall club activities, including not only top team management and youth development, but also fan service and media response. Even after facility development, clubs should be involved in operation and maintenance management to maximise facility value.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ A training facility (including clubhouse) that not only the top team but also the academy can use at all times throughout the year is secured, appropriately maintained and managed as a club base, while also functioning as a place for communication with local fans and media.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ These facilities are important infrastructure from the point of views of player development by high-quality training and attracting talented players. Facilities that can also be used for football school activities, etc., can be said to be one of the key elements in club management, serving as a base for the club and hometown activities. ◆ Given the scale of investment, in some cases, these facilities are newly constructed and maintained as public facility investments by local governments. In realising this, it is necessary to negotiate from a medium- to long-term perspective, while giving full consideration to the entity responsible for facility maintenance and relevant parties. ◆ It is important to consider the best operation scheme, including designated administration, set up systems inside and outside the club, and actively engage in maintenance management and utilisation. It is possible to enhance facility value as a club base and contribute to local revitalisation.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Organising current issues with the training facilities and considering requirements in the medium to long term ◆ Formulation of a construction/renovation policy that takes into account the above and regional situations, as well as the demands of the times (diversity, sustainability, etc.) ◆ Appeal the necessity of construction/renovation to citizens and key stakeholders towards shaping public opinion ◆ Engagement in regular public relations activities with the entity responsible for facility construction/renovation and various stakeholders (administration, shareholders, sponsors) ◆ Selection of the most appropriate operational scheme (including designated administration) for maintenance and utilisation, and establishment of systems both inside and outside the club

Club Case Studies: New Training Facilities of Akita, Gunma, and Yokohama FM



◆ The following are examples of clubs that have recently developed new training facilities.



Blaublitz Akita

Club's new base open for public use: Blaublitz Akita Club House

- ◆ The facility, which was completed in September 2024 within Akita Green Thumb no Mori in Tenno, Katagami City, has one natural grass pitch and a clubhouse.
- ◆ It was developed with a Japan Football Association subsidy, corporate hometown tax donations, and crowdfunding¹ from fans & supporters.
- ◆ The training gym used by top team players is open to the public on a membership basis and features the latest training equipment, including Pilates machines.
- ◆ A children's cafeteria, Ruheplatz, offers a daily changing menu supervised by the club's dedicated nutritionist.
- ◆ Meeting rooms and coin laundry within the facility are available for public use when not in use by the club.



Thespa Gunma

Open community concept: GCC TheSpark

- ◆ It was completed in April 2024 in Tomita-machi (Rose Town), Maebashi City, with support from CAINZ Corporation.
- ◆ The facility has two natural grass pitches, one artificial turf pitch, three futsal courts, a clubhouse, and food truck space. The artificial turf pitch and courts are available for public use.
- ◆ Head office functions also relocated to the clubhouse.
- ◆ It is a multi-function facility with multiple restaurants, an official shop, and an after-school day service called Thespa Kids.
- ◆ Restaurants offer the same menu as Thespa Gunma players, aiming to be a facility that promotes food education and serves as a hub for health promotion, loved by many people beyond exercise and football.



Yokohama F•Marinos

Aiming to be a community hub where people gather like in a park and to promote community development through sports: F•Marinos Sports Park

- ◆ The grand opening was in June 2023 in Kurihama, Yokosuka City. Officially named F•Marinos Sports Park ~ Tricolore Base Kurihama~, it aims to be both an open sports park and a foundational/hub base.
- ◆ The facility was developed by Yokosuka City, one of the club's hometowns, within Kurihama 1-chome Park.
- ◆ The facility has two natural grass pitches, one futsal court, and a clubhouse.
- ◆ The futsal court, meeting rooms in the clubhouse, and restaurant are available for public use.
- ◆ It conducts various activities in coordination with Kurihama town development.

◆ Concept of Fronttown Ikuta



- ◆ Two artificial turf grounds
- ◆ Gymnasium
- ◆ Six tennis courts
(3 indoor and 3 outdoor)
- ◆ Park and multipurpose ground
- ◆ Hospital
- ◆ Nursery school
- ◆ Café
- ◆ Laundrette

Facility Concept

- ◆ Academy base
 - Development of grounds for U-12, U-15 and U-18 to train together
 - Creating an environment where participants can have a warm meal immediately after training
- ◆ A base for sporting activities that will be appreciated by citizens
 - Providing venues and content where anyone, from children to the elderly, regardless of age, type and degree of disability, can easily engage in sports
 - Contributing to the promotion of a rich sports culture and the healthy development of the physical and mental health of citizens
- ◆ Place for developing business and philosophy, etc., in cooperation with companies and organisations
 - Attracting sports after-school care and sports nurseries, and coordinating with sports facilities to improve the problem of children's physical ability decline
 - Establishing an orthopaedic clinic within the facility and serving as a hub for local sports medicine, devising schemes to help solve social security problems through projects such as preventative care for the elderly
 - Aiming to be Japan's first joint J.LEAGUE and B.LEAGUE youth development base by providing facilities to the academy of the B.LEAGUE's Kawasaki Brave Thunders
- ◆ Utilisation as a temporary evacuation site in case of disaster
 - Centring around the adjacent Fureai Plaza and Multi Plaza, serving as a temporary evacuation site and activity base for disaster response operations to protect the safety and security of citizens

Tenant Collaboration

Strengthening cooperation between tenants to support value enhancement and business stability

Content provision

Football
Basketball
Tennis, etc.



Sports × Early
childhood education



Support by
registered dietitians

Community Cooperation

Solving community issues through government-private-academic cooperation

Community disaster
prevention

Meiji University and
local fire brigade

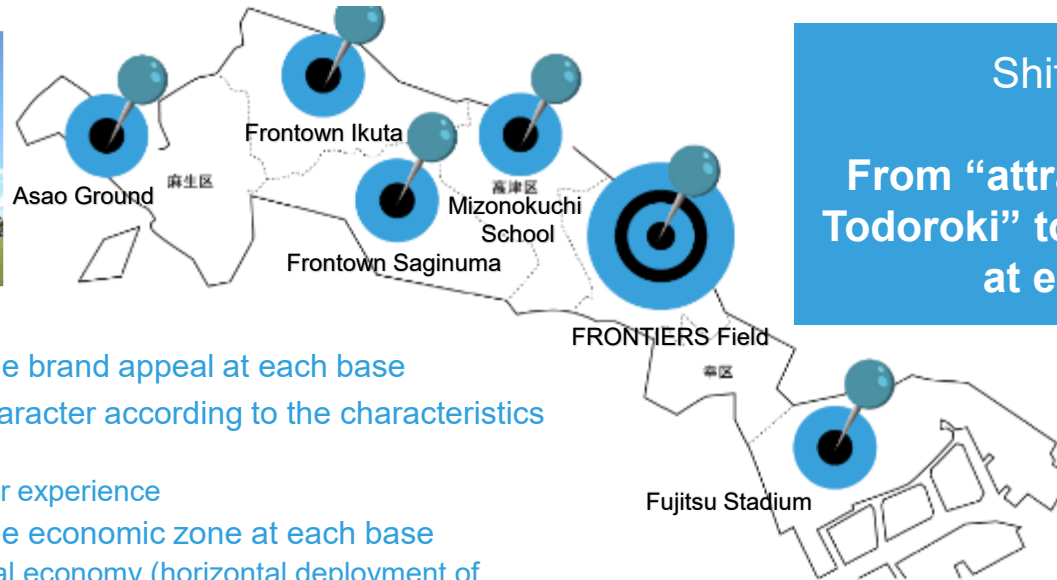
Community creation

Kawasaki City
Tama Ward Office
Local residents' association
Childcare support
organisation

Community
healthcare

Orthopaedic surgery
Day care and day services

- ◆ Under the base management vision of the “Concept of Turning the City into Fronttown,” bases of the club other than the stadium are utilised to interact with citizens. From there, the brand and economic zones will spread, covering the entire city in the Frontale colours.



Shifting Value

From “attracting visitors to Todoroki” to “providing value at each base”

Key Drivers

- Strengthening Frontale brand appeal at each base
- Providing Frontale character according to the characteristics of each base
 - Service and customer experience
- Establishing a Frontale economic zone at each base
 - Cooperation with local economy (horizontal deployment of Kosugi model)
 - Utilising digital technology (SyncroLife)

From only 20 days to 365 days of business



Fronttown Saginuma

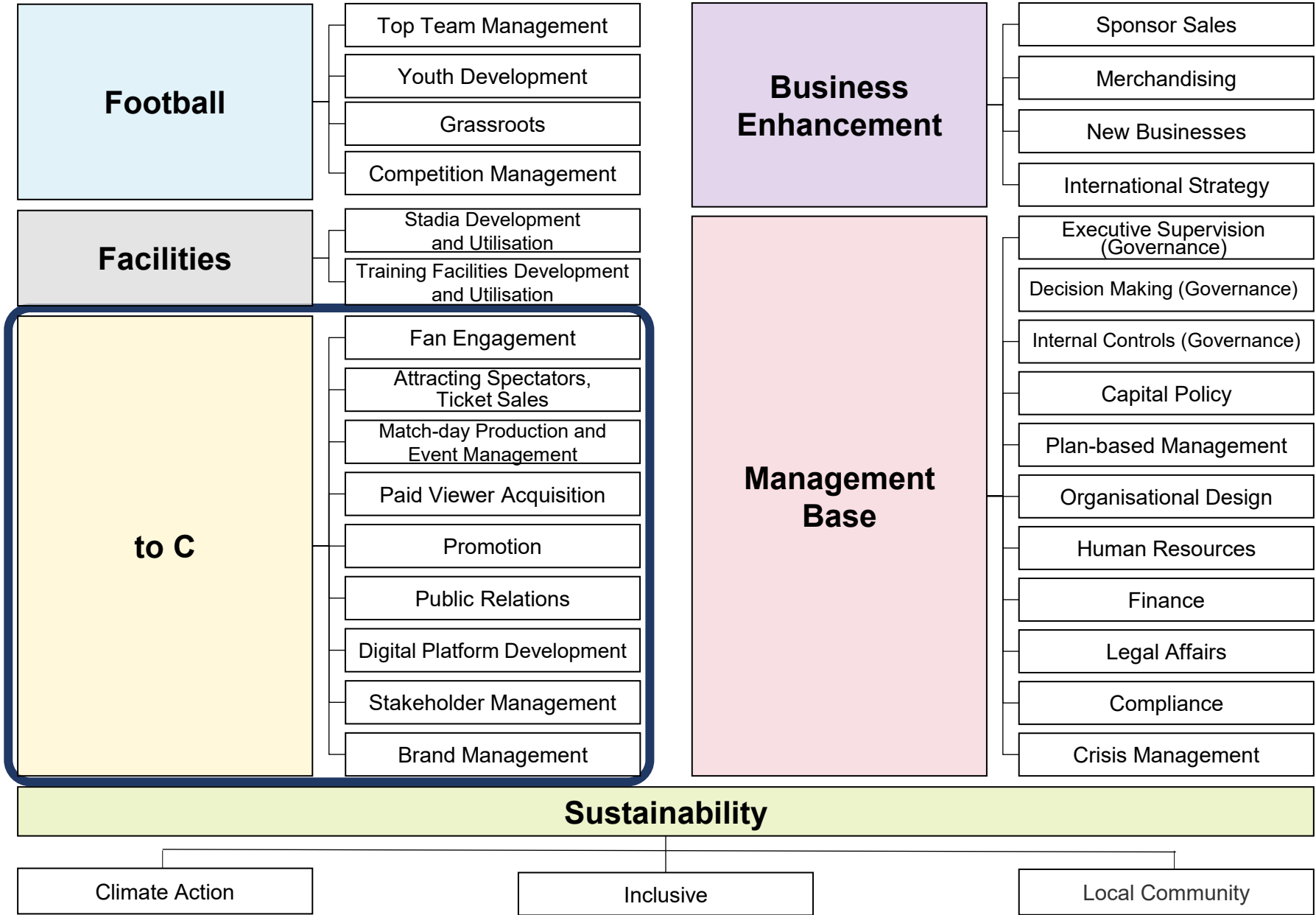


Fro Café



Fujimi Park

Details of Management Areas

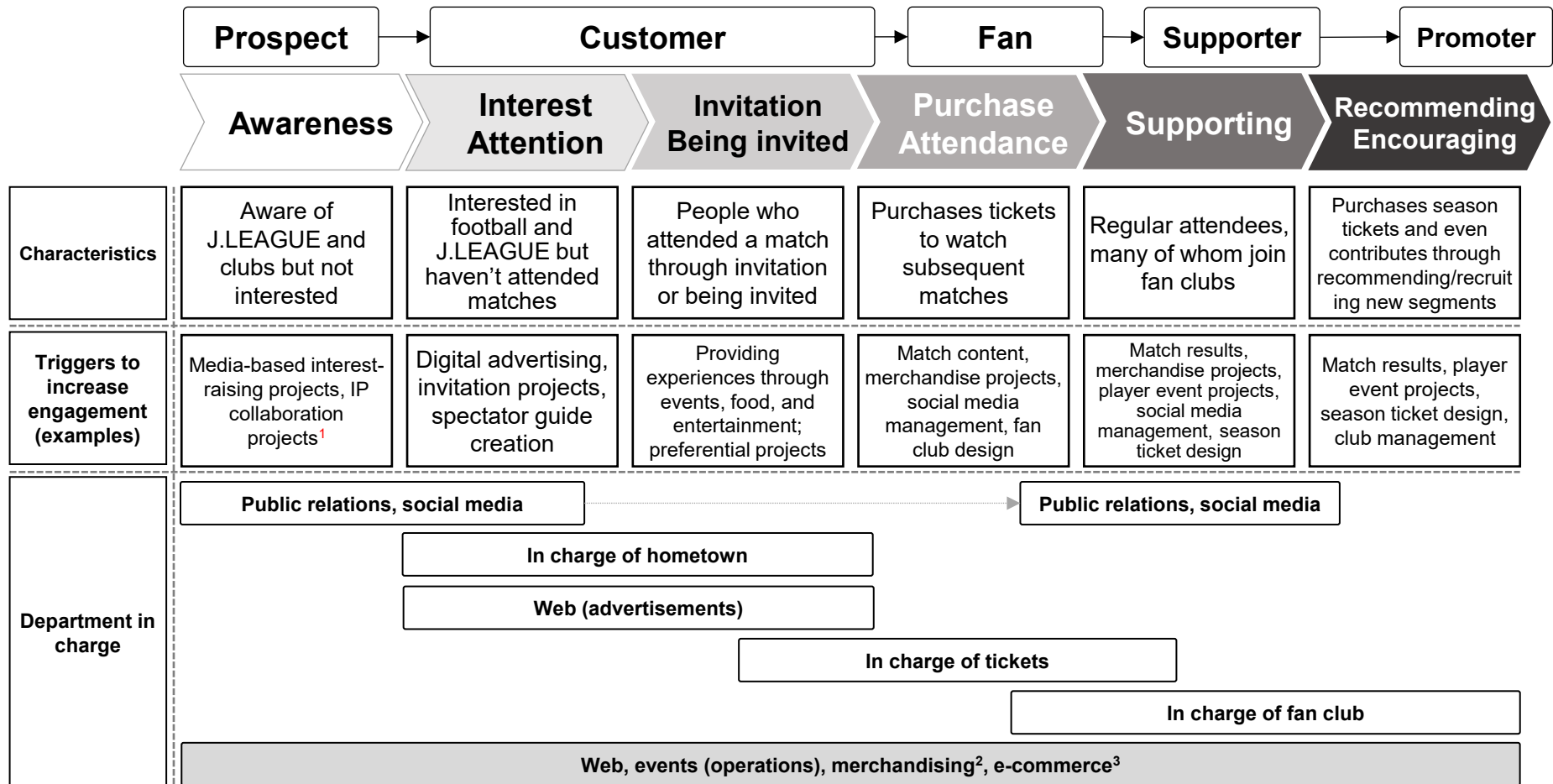


<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Emphasising a customer-centric ethos, enhance customer satisfaction through service provision and inducement measures appropriate to economic value and distinct features, aiming to expand the fanbase and guide them to the higher spending segments.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ The characteristics of each category within the fanbase and the customer purchasing process are correctly understood. Fanbase expansion in line with market size and a cycle of implementing measures and verifying their effectiveness based on a fan development strategy are well-established.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ Understanding the characteristics of each fanbase category leads to acquiring new fans and increasing higher spending segments that bring greater economic impact. ◆ Maintaining and increasing spending by each fan requires effectiveness verification and redesign of each measure. ◆ Expansion of the overall fanbase has a significant impact not only on ticket, merchandise, and food/beverage revenue but also indirectly on increasing sponsor revenue, viewership, and broadcast rights value through exposure effects.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Visualising customers and the market using customer behaviour history, surveys, market research, etc. ◆ Organising and categorising each fanbase category based on factors such as revenue potential and expectations for the club ◆ Developing club-wide action guidelines that take into consideration the characteristics of customers and economic fairness ◆ Application of these to specific operations including the club's medium-term plans, annual plans, planning of merchandise and services to attract spectators, and inducement measures ◆ Setting KPIs (including J.LEAGUE fan indicators) for fanbase expansion and inducement to higher spending segments, and managing them through the PDCA cycle



◆ The marketing operations and customers' purchasing process identified by J.LEAGUE are as follows.

Invitation/being invited, supporting, and recommending/encouraging have been added as stadium-specific viewing processes. Additionally, the status of customers at each process has been defined. Based on this process, J.LEAGUE's identified marketing operations can be arranged as shown in the diagram below.



Note 1: Projects where companies with IP (intellectual property) cooperate to develop and sell products

Note 2: "Merchandise policy" or "merchandising plan"

Note 3: Electronic transactions using the internet

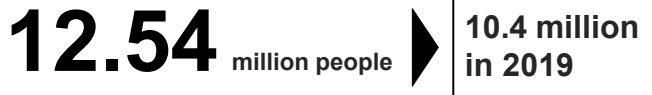
Club's Situation: Fan Data

Fan Engagement



- ◆ Total attendance in 2024 was 12.54 million, with J1 average attendance at 20,335, exceeding the pre-COVID 2019 levels and reaching an all-time high.

J1 average attendance (2024) *League matches only



J1 average attendance (2024) *League matches only



J.LEAGUE ID registrations (as of October 2025)

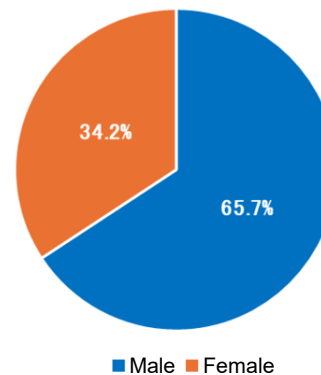
5 million people

J1 International Broadcasting Countries¹ (2024)

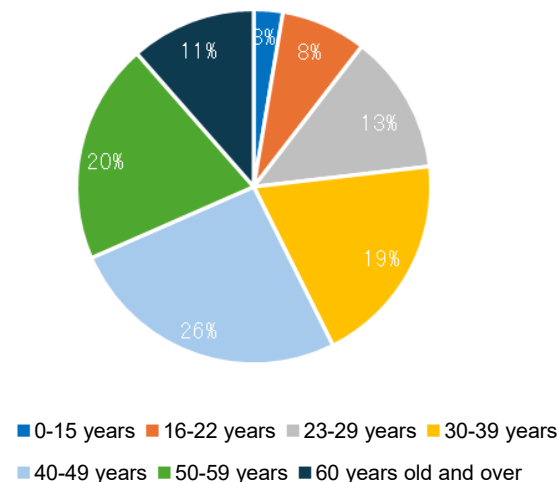
Worldwide

Attributes of Spectators (2025)

Gender Composition



Age Distribution



J.LEAGUE ID Usage Case Study (Fan Layer Definitions and Target Setting)



- ◆ Integration through J.LEAGUE ID of apps, tickets, EC, LINE mini-apps, and club-specific services has been implemented, with total membership exceeding 5 million. Additionally, ID unification has enabled more efficient fan development measures, maintaining over 1 million monthly active users.
- ◆ Fans are classified into six layers (categories) based on their attendance frequency and viewing experience. Effective fan development is being pursued by clarifying the strategy and implementing body for each layer.

Data as of 31 October 2025

Fanbase Layers		Potential Fans F0	J.LEAGUE Interest F1	Light Fan F2	Core Fan F3	Enthusiast Fan F4	Mania F5
Definition	Number of Visits* (in the past year)	0 times	1 time	2 times	3–7 times	8–15 times	16+ times
	Viewing Experience	None (some J-ID holders)	Yes	Yes	Yes	Yes	Yes
Strategy		Awareness expansion through media, invitation projects	Sharing match information and events, preferential projects	Measures for conversion into the core fan layer	Loyalty improvement (club points, etc.), unit price improvement		
Marketing Body		Club/League	Club/League	Club/League	Club	Club	Club
J.LEAGUE ID Member Share		72.0%	11.6%	3.9%	5.9%	2.9%	3.7%

*Visit count includes Ticket purchases (J.LEAGUE Ticket), Official app check-in, Stadium Wi-Fi check-in, One-touch pass attendance history (season ticket/fan club members)

Guidelines	<ul style="list-style-type: none"> ◆ After designing tickets based on the 4Ps¹ of marketing, focus on acquiring new layers of customers through “invitation” and “inviting others,” while also efficiently approaching existing layers of customers through the use of digital technology.
Target State	<ul style="list-style-type: none"> ◆ By investing in improving spectator satisfaction, increasing ticket unit prices, and maintaining high stadium capacity rates without being greatly affected by match results, ticket revenue supports the club's financial stabilisation as one of its revenue sources.
Rationale	<ul style="list-style-type: none"> ◆ High capacity rates and maximisation of ticket unit prices directly contribute to ticket revenue. ◆ Maintaining high capacity rates contributes to stadium food/beverage and merchandise revenue, increased sponsor revenue through increased exposure opportunities, and, in the long term, increased viewership and broadcast rights value. ◆ Increased stadium attendance expands the fan base, indirectly contributing to increased sponsor revenue and paid viewership.
Key Initiatives	<ul style="list-style-type: none"> ◆ Understanding of fundamentals (such as the attendance and ticket situation of the club, hometown, etc.) ◆ Strategic ticket design combining price balance between ticket types such as season tickets and high-priced seats, and various selling methods ◆ Development of marketing plans for each home game, considering match-ups, weather, and other factors, and working through the PDCA cycle ◆ Capturing new customer layers through media exposure, IP collaborations, invitation projects, and encouragement of “inviting others” ◆ Efficient approach to existing customer layers based on analysis of customer data accumulated through J.LEAGUE ID and other means and digital advertising

Ticket Sales (Diverse Sales Methods with DX [Digital Transformation])

Attracting Spectators, Ticket Sales



<u>Reserved Seating</u>	Selling seats with pre-assigned seat numbers allows for staggered arrivals and ensures seat spacing on match days. It is even better if seat selection is offered, and it is essential for implementing dynamic pricing.
<u>Web-based Sales</u>	By selling tickets after user registration, data on who purchased which seats can be automatically collected. This is essential for customer visualisation and for promoting CRM activity. League-wide average ticket purchase rate via J.LEAGUE Ticket increased from 23% ('19) to 64% ('20).
<u>QR Ticketing</u>	No need for store ticket issuance; purchase to entry is completed via smartphone. Arrival (attendance) data capture available; contactless. *Reader installation is required. Large effect when introduced together with One-Touch Pass. League-wide average QR percentage within J.LEAGUE Ticket increased from 61% ('19) to 83% ('20).
<u>One-Touch Pass</u>	Covers authenticated entry for IC card-converted season tickets and attendance recording for fan club membership cards. *Reader installation is required.
<u>Paper Tickets</u> <u>Barcode</u> <u>Authentication</u>	Similar to QR tickets, authenticated entry and arrival (attendance) data can be obtained (limited to tickets issued from the Ticket Pia Network). *Reader installation required. Large effect when introduced together with One-Touch Pass or QR Ticketing.
<u>Member Priority/ Discount Sales</u>	Member benefits representative of fan clubs and other programmes ahead of general sales.
<u>Dynamic Pricing</u>	AI determines appropriate prices based on data such as past performance, sales status, and inventory levels for variable-pricing sales. Popular matches tend to have higher prices, which also has the effect of increasing the value and benefit of holding season seats.
<u>Official Resale</u>	It addresses situations like “My circumstances changed after purchasing,” or “I purchased too many tickets within the same group,” enabling buying and selling through official secondary distribution. It suppresses unauthorised resale.
<u>Seat Change</u>	This function addresses requests such as “After purchasing, I now want to buy consecutive seats with different seat numbers or seat types with one more person added” or “I want to move to a covered seat due to the rain forecast.”
<u>Sale as Specified Show and Event Tickets</u>	With the enforcement of the Unauthorised Resale Prohibition Law (June 2019), crackdown on unauthorised resellers is possible. The sales channel must be restricted to the web and official resale must be introduced.



Inbound Visitor Attraction

- ◆ As the number of visitors to Japan is increasing overall, implementing visitor attraction measures can affect not only ticket revenue but also ancillary revenue from merchandise, food, and beverages, and is also significant in promoting the appeal of J.LEAGUE to the world.

[Purpose of Inbound Visitor Attraction]

- ◆ The number of visitors to Japan has been rising in recent years and serves as a valuable lead for visitor attraction.
 - Number of visitors to Japan 2023: 25,066,100 people¹, 2024: 36,869,900 people¹
- ◆ In addition to ticket revenue, ancillary revenue from merchandise, food, and beverages can also be expected.
 - Ticket revenue: 4,842 yen², Merchandise revenue: 7,574 yen³, Food and beverage revenue: 1,877 yen³
- ◆ Implementing inbound visitor attraction can improve J.LEAGUE's recognition and interest overseas.
- ◆ Ticket sales in English are important for realising an inclusive society that accepts people who cannot speak Japanese.

[Specific Measures]

Ticket Sales Sites	<ul style="list-style-type: none"> ◆ Implementation of an English ticket sales site (either QUICK Pia or Pia Inbound Ticket Sales Site) <ul style="list-style-type: none"> – Implementing clubs: 30 clubs *As of 9 November 2025
Promotion	<ul style="list-style-type: none"> ◆ For information gathering <ul style="list-style-type: none"> – Production of websites in foreign languages ⇒ For interested parties to gather information – Operation of social media in foreign languages ⇒ Has the effect of enhancing fan engagement with ticket information, match results, etc. ◆ Visitor attraction measures (examples) <ul style="list-style-type: none"> – Digital advertising ⇒ Stems from direct visitor attraction to interested parties – Influencers ⇒ Can provide specific match viewing experiences through videos, etc. – Placement in web media (including social media) ⇒ Mainly effective for those searching for Japan travel content before their trip – Grassroots campaigns such as flyer distribution ⇒ Effective as announcements just before matches at tourist spots, hotels, etc.
Sales Results⁴ (League Matches)	<ul style="list-style-type: none"> ◆ 2024: 20,885 tickets ◆ 2025: 32,693 tickets (year-on-year growth rate +56.5%) *As of 9 November 2025 <ul style="list-style-type: none"> *Although some are foreign residents in Japan, considering inbound visitors who purchased on Japanese sites, day-of-match ticket sales, group tour customers, etc., the actual number is assumed to be much higher.

Note 1 Source: JNTO "Inbound Visitor Numbers" (2023, 2024)

Note 2 Source: Calculated based on the average ticket unit price from sales on the QUICK Pia and the Pia Inbound Ticket Sales Site for 2025 league matches

Note 3 Source: Survey of foreign visitors to stadia conducted by J.LEAGUE (2025)

Note 4 Source: Calculated based on the number of sales on the QUICK Pia and the Pia Inbound Ticket Sales Site for 2025 league matches



- ◆ Further increases in ticket revenue can be expected by planning and selling hospitality tickets with high added value, different from general tickets.

[What Are Hospitality Tickets?]

- ◆ Hospitality tickets are high-added-value match-viewing tickets that include exclusive access queues separate from general queues, food and beverages in lounges or private rooms, gifts, and special experiences with stadium facilities and current or former players.
- ◆ While stadium capacity rate is becoming tight and Japan's population is declining, further increases in ticket revenue can be expected by selling high-priced tickets to wealthy individuals from Japan and abroad, as well as to corporations.

[Specific Action Items]

Venue Development	<ul style="list-style-type: none"> ◆ Having lounges or private rooms in the stadium facilitates product design. ◆ When renovating or constructing a stadium, it is necessary to consider developing hospitality venues. ◆ Even if an existing stadium lacks lounges or private rooms, it is possible to establish venues by using nearby restaurants or temporary tents.
Product planning	<ul style="list-style-type: none"> ◆ Product planning is necessary to ensure total satisfaction from ticket purchase through pre-match notification contact, reception, food and beverages, various activities, and to lead to repeat use. ◆ Pricing, as well as revenue and expense management, are necessary, taking into account total costs, including food and beverages, gifts, and labour costs.
Organisation	<ul style="list-style-type: none"> ◆ A cross-organisational structure is essential, with staff from operations, corporate, ticketing, promotion, merchandise, VIP reception, and facilities departments working together as a unified team.
Sales Promotion	<ul style="list-style-type: none"> ◆ Various promotional measures, such as awareness campaigns and dedicated websites, are also necessary to accelerate sales. ◆ Conducting surveys and interviews with those who have experienced it, along with using PDCA that leads to improvement in the quality of the experience, are also important. ◆ In addition to sales to the general public, it is necessary to look into expanding sales channels, such as corporate sales.

Guidelines	<ul style="list-style-type: none"> ◆ To ensure that home game attendees are satisfied regardless of the match result, provide a high-quality spectator experience, including entertainment, food, beverages, and events, starting with communication before and after the match.
Target State	<ul style="list-style-type: none"> ◆ By viewing football as an 'artwork' that is the culmination of the engagement of all individuals involved with the club, not only the on-the-pitch performance, but also including the passion of fans and supporters and cooperation with stakeholders, entertainment and events are an important component of the whole experience, and regardless of the match result, provide a level of satisfaction that makes people want to come back again.
Rationale	<ul style="list-style-type: none"> ◆ Since match results are uncertain, satisfying spectators to a certain degree, regardless of the results, becomes a key factor in encouraging return visits. ◆ Match announcements, including entertainment and events, through both owned and external media can contribute to attendance numbers. ◆ Entertainment and events that inspire attendees to post on social media can contribute to expanding club awareness and increasing interest through attendees' social media posts.
Key Initiatives	<ul style="list-style-type: none"> ◆ Designing and implementing base entertainment, food and beverages, events, etc. to increase satisfaction independent of match results ◆ Designing and implementing entertainment and events for each home game, considering match-ups and weather conditions ◆ Planning and implementing owned media posts and external media exposure ◆ Review of each entertainment and event and continuous improvement ◆ Ensuring thorough hospitality awareness among club staff, volunteers, external partners, etc.

◆ Since the 2022 season, Shimizu S-Pulse has hosted a match at the Japan National Stadium every year. Using the catchphrase “National Stadium (this) is Shizuoka,” the club attracts over 50,000 spectators annually despite being a regional club, thereby boosting its national profile.

Promotion Measures	<div> <div>Hosting theme</div> <div>With the theme “National Stadium (this) is Shizuoka,” the attendance target is people with roots in Shizuoka.</div> </div> <div> <div>OOH advertising in Tokyo</div> <div>To enhance club branding, OOH advertising was displayed at Shibuya Station in 2025.</div> </div> <div> <div>HT/FT player promotion projects</div> <div>Player PR projects for the hometown (Shizuoka City) and family towns (surrounding cities) are implemented in Tokyo.</div> </div>
Match Day Measures	<div> <div>Special entertainment and stadium decorations utilising balloons and drones</div> </div> <div> <div>Collaboration with a Shizuoka City traditional craft experience facility; distribution of 35,000 orange uniform shirts</div> </div> <div> <div>FUNKY MONKEY BABY'S live performance</div> </div> <div> <div>Local Shizuoka key station collaborative event (KICK OFF! SHIZUOKA)</div> </div> <div> <p>Large-scale promotional activities are launched in conjunction with the once-a-year Japan National Stadium hosting. Several events with “Shizuoka” themes are also organised to encourage attendance primarily among residents of the metropolitan area, aiming to make them want to visit the National Stadium to watch an S-Pulse match once a year, which differs from matches at IAI Stadium Nihondaira (Shizuoka).</p> </div>
Results	<div> <div>Total attendance over 4 years</div> <div>212,204 people (4 matches total)</div> <div>*Of which 2 matches were J2 League matches</div> <div>Average 53,051 people per match</div> </div> <div> <div>Changes in attendance demographic</div> <ul style="list-style-type: none"> Over 40% of attendees at the National Stadium match hosted by S-Pulse in the 2024 season also attended in the 2025 season (expansion of National Stadium repeat attendees). Attendance by “Shizuoka Prefecture residents” expanded each year (2025 season: over 25,000 tickets issued). </div> <div> <div>Revenue per match</div> <div>Approx. 3 times compared to matches at IAI Stadium</div> <div>(Factors)</div> <ul style="list-style-type: none"> Significant increase in ticket revenue Expansion of partner sponsorship Increase in merchandise/food and beverage sales, etc. </div>

League Case Studies: J.LEAGUE YBC Levain CUP Final (1 November 2025)

Match-day Production
and Event Management



- ◆ Successfully attracted spectators through Japan National Stadium × Final key visuals, a dedicated LP¹, and a promotional movie, while enhancing visitor satisfaction by creating stadium unity and excitement through national anthem singing and attendee giveaways.

Announcements

Key Visual



Created **match key visuals** used in various promotional measures

Dedicated LP



Created a **dedicated LP** compiling related information to increase interest in the match

Promotional Movie



Created a promotional video aimed at fans and supporters of both clubs and J.LEAGUE interest groups to build excitement

Implementation



National anthem singing by Little Glee Monster

Created stadium unity by staging national anthem singing before the match
Also helped to create buzz in the run-up to the match



Attendee Giveaway

Distributed cards of Kashiwa Reysol and Sanfrecce Hiroshima players and head coaches who reached the final, along with commemorative stickers, to attendees. Helped generate buzz on social media and boosted attendance.

Results

Attendance

62,466 people

Excitement of fans and supporters of both clubs / Media exposure



<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Pursue the expansion of the fanbase, which forms the base for paid viewers, and work with teams and players to enhance viewing methods and content, focusing on the viewing experience, which is set to become a key element in the future.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ The club's fans continually subscribe to paid broadcasts, achieving the number of paid viewers that can be expected to produce high broadcasting value for the league as a whole as well.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ As broadcasting rights fees account for a large proportion of the distribution funds, paid viewer acquisition is a top priority not only for the league but also for the club. ◆ Since the key factor for increasing paid viewers ultimately lies in increasing fans, it is imperative to pursue fan expansion more than ever, keeping the J.LEAGUE's fan indicators in mind. ◆ It is crucial to work together with teams and players as the appeal of the content has a significant impact alongside the innovation of viewing methods.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Understanding the significance of paid viewer acquisition in line with the growth perspective of the J.LEAGUE as a whole ◆ Setting it as an important KPI in fan indicators ◆ Collaboration with the top team management department to enhance the viewing experience, reflecting fans' perspectives in team composition, etc. ◆ Exploring measures to improve viewing methods to enhance the viewing experience and strengthening sales promotion of viewing passes (products linked to season tickets and fan club memberships, EC promotion campaigns, etc.) ◆ Implementation of basic cross-club measures to engage paid viewers (DAZN), such as match schedule adjustments, content development & production, banner placement of the club official website, information dissemination on social media, and invitation & referral

Guidelines	<ul style="list-style-type: none"> ◆ Increase the popularity and value of the club by clearly identifying target audiences and working with the team to actively use media to provide engaging content.
Target State	<ul style="list-style-type: none"> ◆ The club is able to continuously offer content tailored to the characteristics and objectives of the target audience, in line with the club's philosophy and strategy, to increase interest in and loyalty to the club, thereby elevating its popularity and value.
Rationale	<ul style="list-style-type: none"> ◆ Exposure is key to elevating the club's popularity and value and increasing the number of attendees and sponsor revenue, and promotion is essential for achieving this. ◆ Effective promotion requires understanding the characteristics of the three types of media that act as information intermediaries (paid media, earned media, and owned media) and using the optimal media after clearly identifying targets. ◆ Collaboration with the teams and players, who are the biggest content of the football club, is key to effective promotion.
Key Initiatives	<ul style="list-style-type: none"> ◆ Understanding the market and customers by utilising market research, and understanding the media environment and its characteristics ◆ Targeting and developing promotion strategies and annual plans with optimal media selection for the target audience ◆ Utilising local TV broadcasts and radio broadcasts to expand revenue from sales activities and increase exposure ◆ Building consensus within the club and establishing systems towards the active involvement of players and staff in promotions ◆ Planned execution and continuous verification of effectiveness based on data



- ◆ To conduct effective promotion, it is necessary to understand the characteristics of each type of media and select the optimal media to reach the target audience.

Type	Meaning	Examples	Main Purpose	Strengths	Weaknesses
Paid Media	◆ Advertising media (content intermediary)	<ul style="list-style-type: none"> ◆ Mass media (TV, radio, newspapers, magazines) advertising ◆ Digital advertising ◆ Influencer marketing ◆ Outdoor advertising 	◆ Awareness acquisition	◆ Reach is somewhat guaranteed (reach can be bought)	◆ Costly
Earned Media	◆ Diffusion media (content spread)	<ul style="list-style-type: none"> ◆ Social media (word of mouth) ◆ Media exposure (publicity) 	<ul style="list-style-type: none"> ◆ Improve reputation ◆ Acquire awareness 	◆ Effective for attitude change as it comes from third parties	<ul style="list-style-type: none"> ◆ Difficult to control ◆ Risk of backlash
Owned Media	◆ Self-managed media (self-published content)	<ul style="list-style-type: none"> ◆ Corporate website ◆ Official social media accounts ◆ Apps 	◆ Communicate detailed appeal	◆ Can communicate detailed information that paid and earned media cannot	◆ Cannot expect reach expansion (not suited for new acquisition)

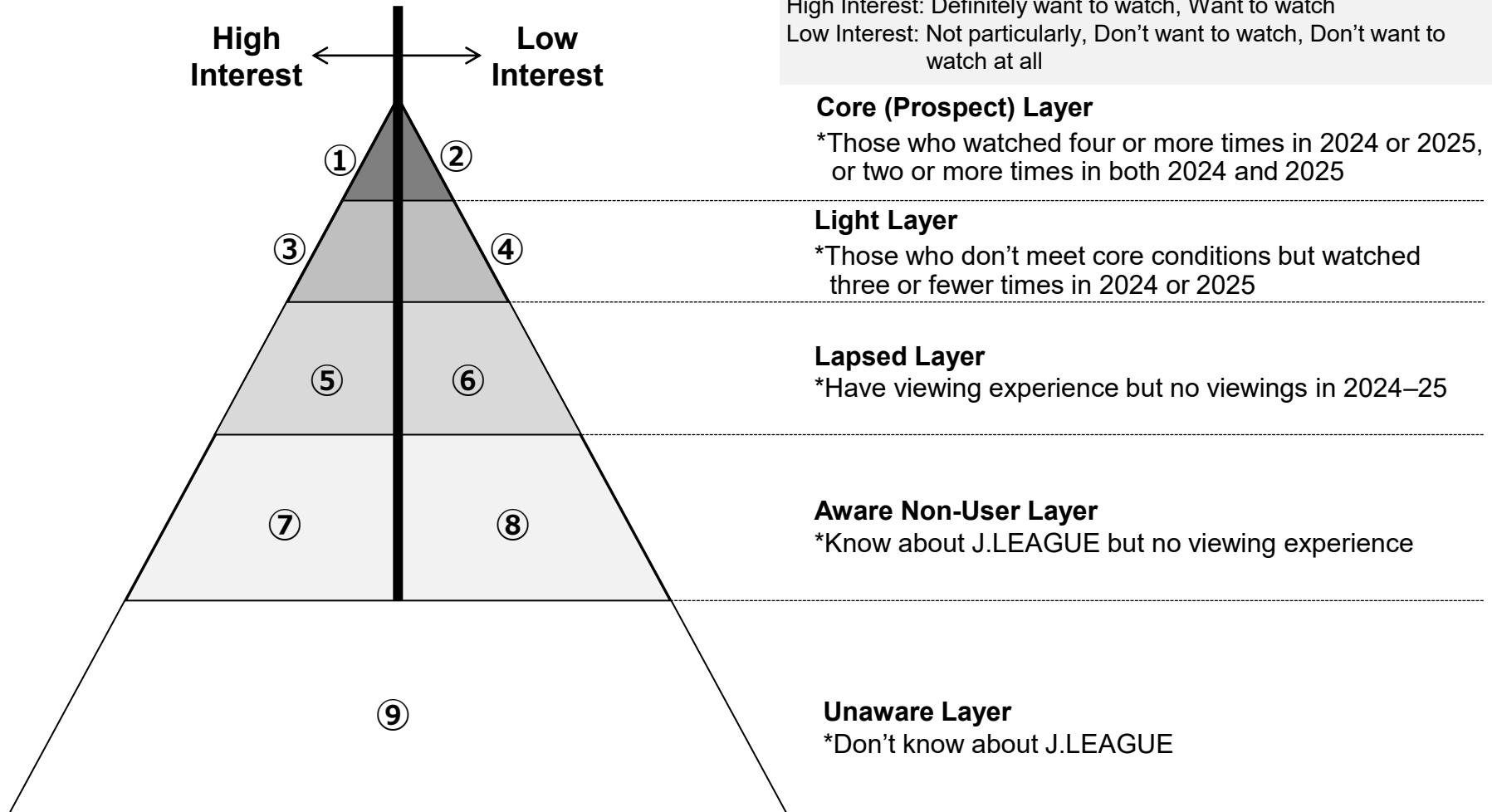
J.LEAGUE Customer Structure

Promotion



- ◆ J.LEAGUE has adopted 9segs based on viewing frequency and interest level to monitor customer structure.

*A characteristic of J.LEAGUE is that there are no significant differences in demographic attributes¹ when comparing new, light, and core layers



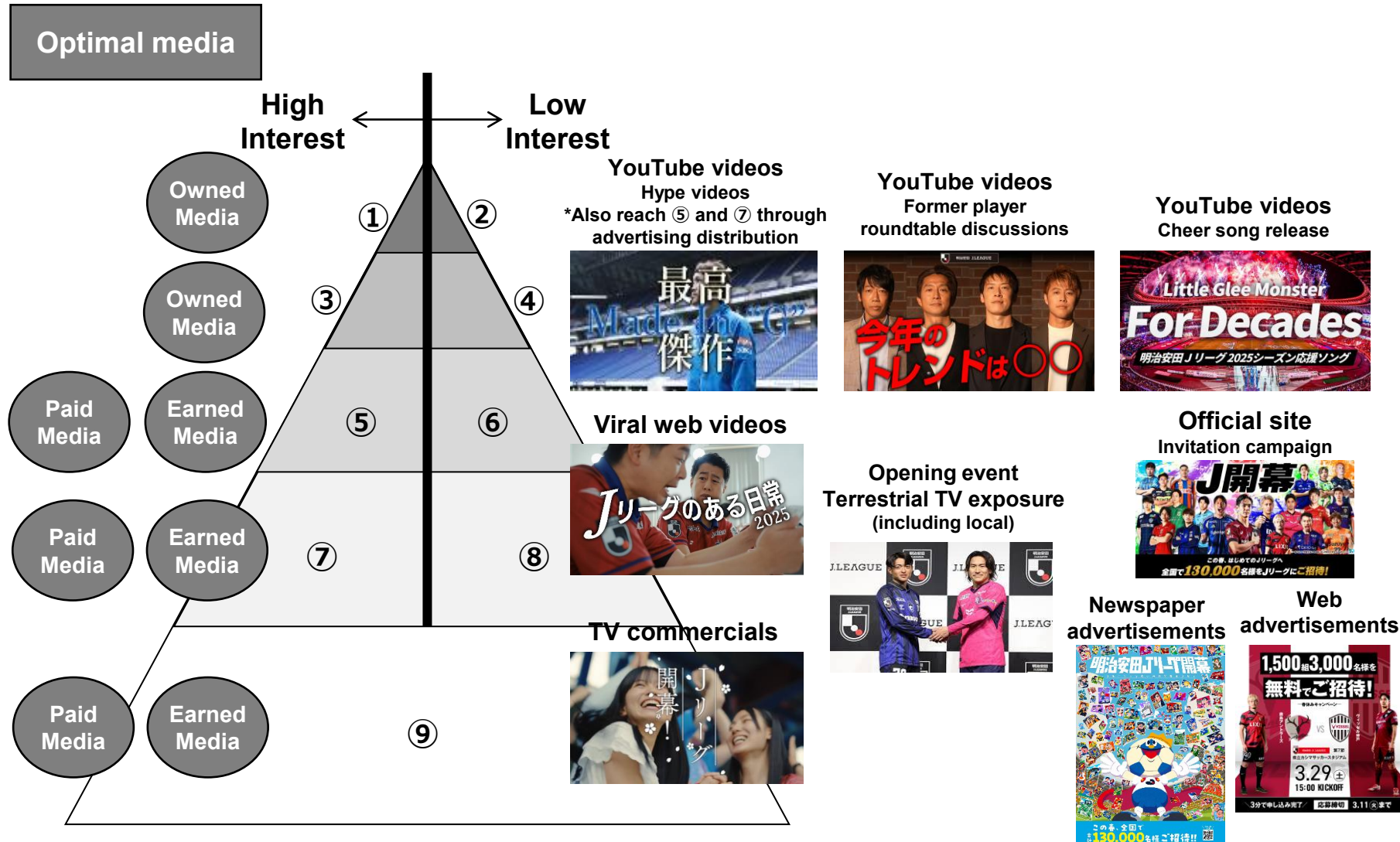
Note 1: Demographic attributes refer to population statistical attributes such as age, gender, family composition, income, occupation, education, residential area, etc.

League Case Studies: 2025 Season Opening Promotion

Promotion



- ◆ For the 2025 season opening promotion, J.LEAGUE strived to select optimal media for each segment and deliver content tailored to each target audience.



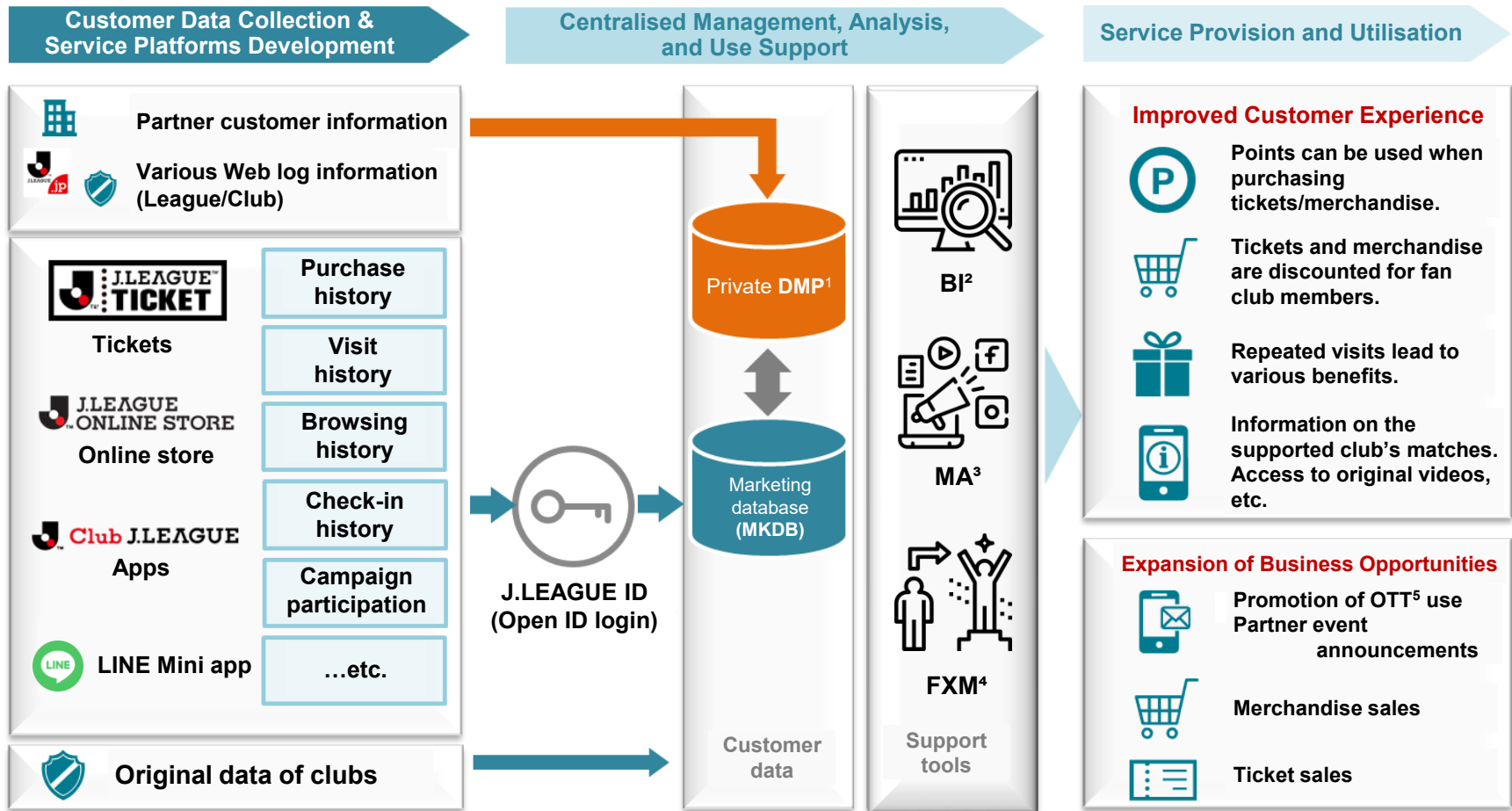
<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Aim to enhance the club's visibility and brand by accurately and broadly conveying to society the club's philosophy, value, information, and the teams' appeal and activities, including communications from the club managers themselves, from perspectives such as reporting, publicity, and organisational risk.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ A balance is achieved between mass media communications and owned media (such as social media) communications, whereby not only wins and losses but also management information and the club's activities and team appeal are communicated in the hometown, and this fosters interest, contributing to raising recognition and brand value, as well as risk management.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ The club managers themselves embody the club's philosophy and serve as a symbolic presence of the club in the hometown, and it is constantly exposed to the media, fans, and other external communications, with high recognition and significant influence. ◆ There are constraints on internal resources allocated for public relations, and often a small number of staff must handle cross-functional and concurrent duties across multiple departments (such as attracting spectators, promotions) with different operational purposes (offensive/defensive, mass media/owned media, etc.). ◆ Recently, as communication tools have diversified and digitalisation, globalisation, and sustainability thinking have increased, there is a growing need to quickly and accurately understand the trends of such environmental changes and link them to the club's public relations activities.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Always responding calmly and sincerely, and communicating the club's philosophy and value in the words of the club managers themselves (the club managers are a symbolic representation of the club) ◆ Recognising that beyond each media, there are many stakeholders, including fans & supporters, partners, and local governments ◆ Building a cooperative framework with experts in case of emergencies, maintaining an appropriate distance with the media (information provision, communication, etc.), maintaining an open communication stance as a club, and practicing regular risk management ◆ Ensuring that external messages from management, top team management, and public relations are always consistent and without deviation ◆ Maximising exposure through reliable and smooth media operations at matches, which are the biggest content, and through media communications that maintain a balance between mass and owned media (frequency, content, and schedule tailored to media characteristics)

Guidelines	<ul style="list-style-type: none"> ◆ Based on a policy of using digital platforms, work in cooperation with the J.LEAGUE to expand the customer database from both online and offline approaches and prepare a system for its effective use.
Target State	<ul style="list-style-type: none"> ◆ The database that underlies the platforms is well-maintained, and there is a certain number of personnel within the club who can use data analysis and its results for marketing measures, etc. This means that digital data is being used as an important management asset.
Rationale	<ul style="list-style-type: none"> ◆ There are inherent constraints based on the scale of management and environment, and it is difficult to develop everything in-house, therefore, it is necessary to utilise internal and external resources. ◆ In terms of attracting spectators and promotion, it is efficient to implement measures according to customer characteristics based on the data, therefore, each club needs to proceed with digital platform development focused on expanding the database and engage in customer relationship management (CRM). ◆ Even if customer data is collected, it will not function without personnel and organisational systems that can analyse the data and connect it to actions, therefore, it is important to have personnel suitable for the environment and stage as an essential element for platform development.
Key Initiatives	<ul style="list-style-type: none"> ◆ Clarify the positioning and policy of digital platforms as a key management mission ◆ Clarifying the policy of using appropriate external resources suited to the club's actual conditions and formulating a platform development plan ◆ Establishment of a system for utilising digital data assets and allocation of personnel who will serve as the leaders (including in recruitment and development) ◆ Expanding the database at both online and offline customer touchpoints (including the collection of J.LEAGUE IDs) ◆ Effectively utilise, coordinate with, cooperate with, and support the J.LEAGUE's digital platforms promotion team

Structure of the Platform Utilising J.LEAGUE IDs



- ◆ Purchase, visit, and match viewing history visible from J.LEAGUE IDs is used for CRM activities such as attracting spectators and viewing policies.



Note 1: DMP: Data Management Platform. A platform for accumulating and managing data on customer purchasing behaviour, departmental and other proprietary data, as well as external data

Note 2: BI: Business Intelligence. Systems or tools used to configure dashboards with features and displays that integrate, analyse, and visualise the vast amounts of data accumulated within a company according to user needs

Note 3: MA: Marketing Automation. Software (tools) used for automating, streamlining, and making marketing activities more efficient

Note 4: FXM: Fan Experience Marketing. A marketing method aimed at creating fans and turning them into loyal customers by selling experiences and behaviour patterns

Note 5: OTT: Over The Top. Video streaming services through the internet that "jump over" traditional infrastructure (communication, broadcasting service providers, etc.), such as YouTube, DAZN, Netflix, etc.

Guidelines	<ul style="list-style-type: none"> ◆ Identify various stakeholders associated with the club, systematically understand them, and cooperate with club affiliates with a view to increasing the overall value for all stakeholders, considering a balanced approach without bias.
Target State	<ul style="list-style-type: none"> ◆ The expectations and engagement policies for each stakeholder are organised, and the organisation can respond systematically and adequately, while considering sustainable methods, and the overall value of all stakeholders is increasing.
Rationale	<ul style="list-style-type: none"> ◆ Clubs are <i>public assets</i> of the community and are able to exist with the support of various stakeholders, including fans & supporters, local communities, and citizens, and this needs to be systematically understood. ◆ Since there are a wide range of stakeholders in all tasks, there can be inconsistencies or biases in engagement, and it can easily become too dependent on specific individuals. ◆ The satisfaction of each stakeholder is an important indicator parallel to various management goals in club management; therefore, it is essential to work towards increasing the overall value for all stakeholders while incorporating sustainable methods.
Key Initiatives	<ul style="list-style-type: none"> ◆ Identification of stakeholders for each functional department of the club, and systematic visualisation for understanding ◆ Visualisation of each stakeholders' expectations, and formulation of fair engagement policies ◆ Systematic action plans (setting management goals for each functional department and parallel stakeholder satisfaction) and PDCA management ◆ Cross-departmental checks of engagement strategies (such as biases among stakeholders) and revisions ◆ Building relationships with key stakeholders and, depending on the situation, engaging appropriately with the club managers themselves at the forefront

Stakeholders and J.Clubs



- ◆ J.Clubs' stakeholders have varying expectations, but consistent response policies based on club philosophy are required while incorporating sustainable methods.

Local Community & Citizen

Stakeholders	Fans & Supporters	Sponsors & Partners	NPOs, Volunteers, etc.	Players, Head Coaches & Coaches	Media	Shareholders	Employees	Suppliers	Administration	Others
Expectations of the club	Emotional excitement Dreams Emotional involvement	Advertising power Shared philosophy	Brand strength Platform for contribution Work fulfilment	Contracts Place for activities Self-realisation	News value	Club value Embodiment of philosophy	Employment opportunities Work fulfilment	Business	Community environmental sustainability Social issue resolution	Other
Provision to clubs	Cheering on the match Ticket revenue Merchandise purchases	Sponsorship Cooperation	Club support Social activities collaboration	Competitions and results Transfer payments	Reporting & advertising	Capital Corporate philosophy	Professional contribution Labour	Products Services	Administrative support	Other
Provision from clubs	Match entertainment Services Merchandise/supplier's meetings	Results Sponsor benefits Activation Club value appeal	Social contribution activities Opportunities for engagement	Philosophy Organisation Remuneration	Club information	Results Fame Brand Management information	Business execution Salaries HR policies	Orders Compensation	Climate Action Inclusive Local Community	Other
Club response policy	Customer-oriented Ensuring fairness and equity	Offering marketing value	Fostering a sense of belonging	Embodying the football philosophy	Communicating correctly	Ensuring commitment	Management philosophy Plan realisation	Functionality Cost-focused priority	Cooperation as a citizen	Shared mission & values

The expectations of each group and individual are unlimited. It is important to nurture long-term supporters by facilitating a proper understanding of club management, competition operations and services through consistent actions and attitudes with the right sense of distance and timing, without opposition or pandering. Building relationships with opinion leaders is also an important initiative.

Club Philosophy

By becoming an organisation that is loved, needed, and trusted by the administration, through active cooperation in solving community issues, it is possible to benefit from support that exceeds monetary value on a priority and continuous basis, to this end, it is necessary to build close relationships not only with specialised contacts but also with leaders and chairpersons (contacts of ruling and opposition parties), politicians, etc., on a regular basis. Also, daily collaboration with the police and fire departments is important for ensuring the safety of the club and players and solving issues.

Guidelines	<p>◆ Foster understanding of and permeate the importance of brand value across the club, and build a system to enhance brand recognition and attachment through a consistent strategy.</p>
Target State	<p>◆ The club's brand is widely recognised in society and has strong attachment from stakeholders, i.e., the brand value is high.</p>
Rationale	<ul style="list-style-type: none"> ◆ The brand is an essential management resource that influences not only the financial aspects such as marketing, paid viewers, merchandise sales, etc., but also the relationship with stakeholders, therefore, it is essential to maintain the brand value, which is the sum of various values, at a high level. ◆ All activities of the club affect the improvement (or degradation) of brand value, so it is important to first understand and permeate its importance across the club. ◆ Then, based on a consistent brand strategy, a wide range of management is needed, from organising the club's intellectual property to building a system to enhance recognition and attachment, including development and merchandising.
Key Initiatives	<ul style="list-style-type: none"> ◆ Understanding the importance of brand value ◆ Internal communication aimed at permeating the importance of the brand within the club (formulation of behaviour guidelines) ◆ Definition of the desired brand value based on an evaluation of the current state of the club's brand through regular survey results ◆ Formulation of a brand strategy that brings consistency from the brand's perspective to each activity as a part of the medium-term plan ◆ Building a system related to merchandising and trademark management (team names, designations, emblems, logos, mascots, flags, etc.)

J.Club Property Management and Process for New, Additional, and Modified Properties

Brand Management

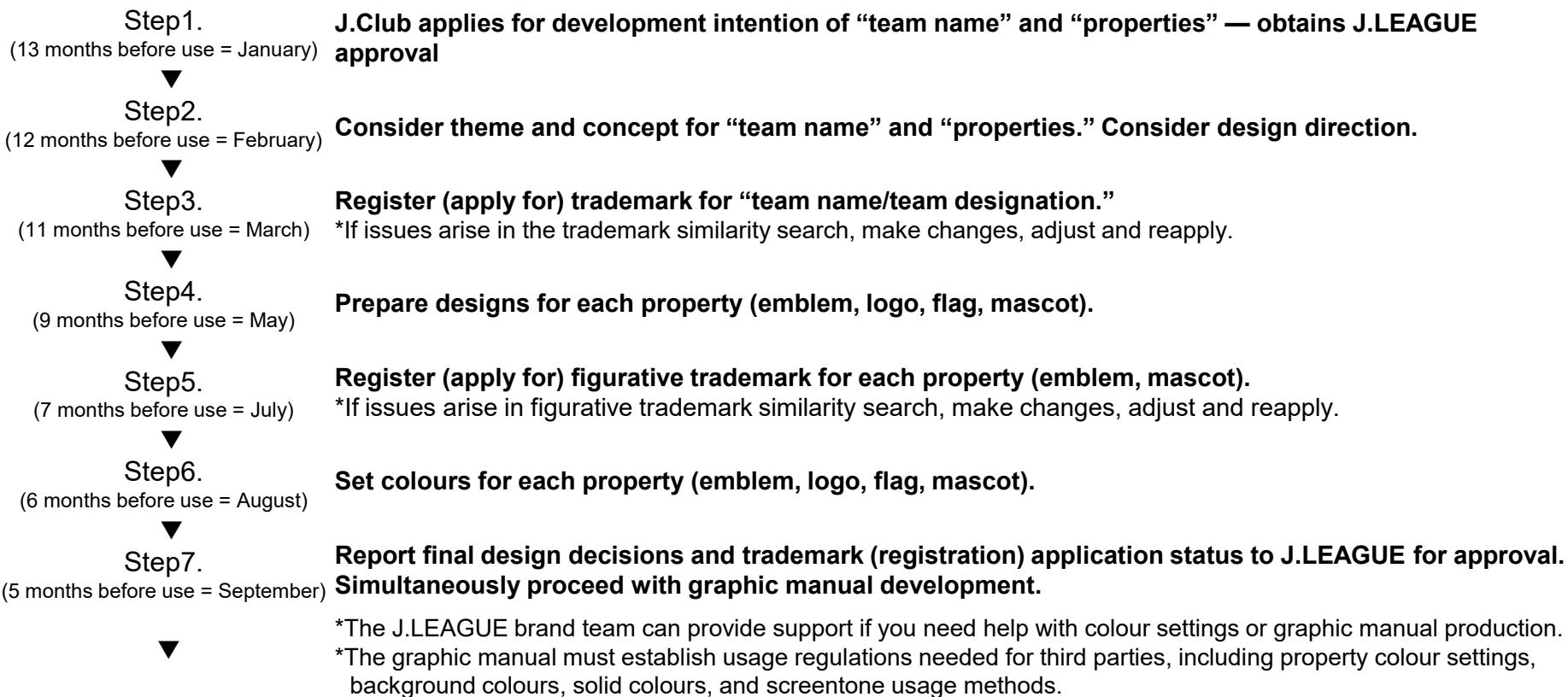


- ◆ J.Clubs can establish and own the following properties that embody their club identity. Before using them as J.Club Properties (new, modified, or when joining J.LEAGUE), clubs must apply for property use approval and obtain J.LEAGUE's permission.

<Property Types>

(1) Team name/designation (2) Club emblem (3) Club logo (4) Club flag (5) Club mascot (optional)

Development Process for New, Additional, and Modified Properties



GOAL: Submit design data to the J.LEAGUE brand team to confirm various property settings



F.C. Tokyo

New Emblem Concept Movie <https://www.youtube.com/watch?v=9QqYPCmqSuE>



<Rebranding Purpose> The 2023 season marked the club's 25th anniversary. While inheriting the quarter-century journey thus far, the aim is to create club properties befitting a club that strives to become a symbol of Tokyo/TOKYO for the next quarter-century.

<Business Effects>

- Uniform sales: Increased from previous year due to new replacement demand
- Merchandise sales: New emblem merchandise selling well

<Awareness/Exposure Effects>

- Improved stadium experience with signage, etc.
- Street flag displays in hometown
- Media exposure: Previous season's unveiling event, new organisation announcement online streaming, special uniform landing page well received

Nagoya Grampus

New Emblem Image Movie <https://www.youtube.com/watch?v=xHtVXPqRgkI>

New Emblem Concept Movie <https://youtu.be/1TCCkWS-5Ok?si=qZm5SiF7nO3euX8GI>



<Emblem Change Purpose> Reaching the club's 30th anniversary in 2022, to remain "an attractive club that people can be proud of" for the next 30 years, the design incorporates what has been valued thus far and future values determined through dialogue with the Grampus family. This is the first step in co-creating the club's future with the family.

<Business Effects>

- Overall, performing well compared to the previous year, with increased uniform sales, increased merchandise sales amount, increased shop sales, and increased stadium sales

<Awareness/Exposure Effects>

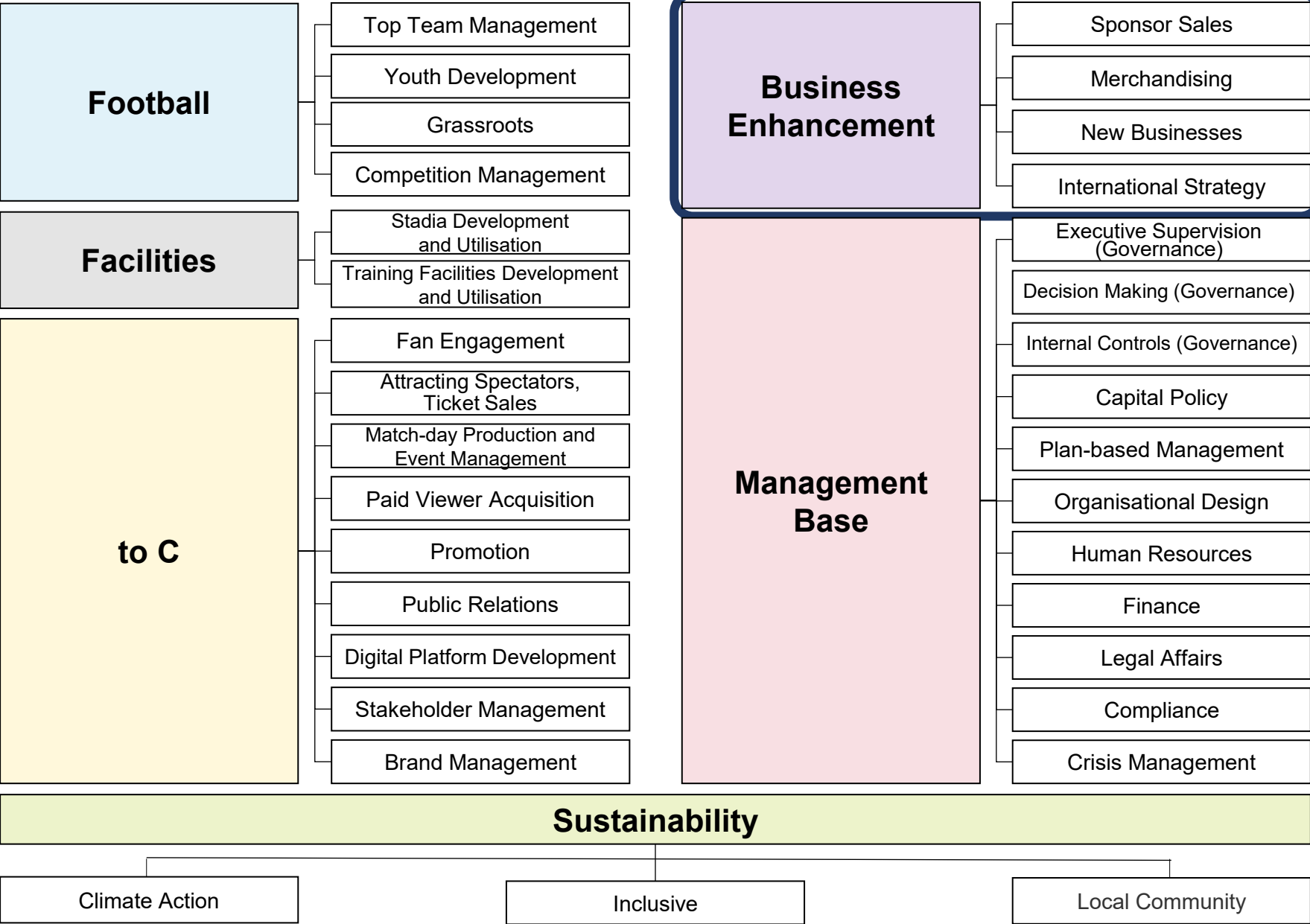
- Match venue/access decorations, station-front decorations renewed, venue decorations renewed, new decorations in hometown/support town (shopping districts) spread on social media

- Emblem exposure X impressions: 2.78 million
- New emblem video views: 26,000
- National newspaper coverage

- Project exposure (announcement event) participants: Over 500
- YouTube views: 59,000
- Publicity on Nagoya-based TV stations: 4 cases

*The announcement was held at Hisaya-odori Park, the location of Chubu Electric Power MIRAI TOWER (former TV Tower), one of Nagoya's symbols. Decorations were displayed for about two weeks after the announcement.

Details of Management Areas





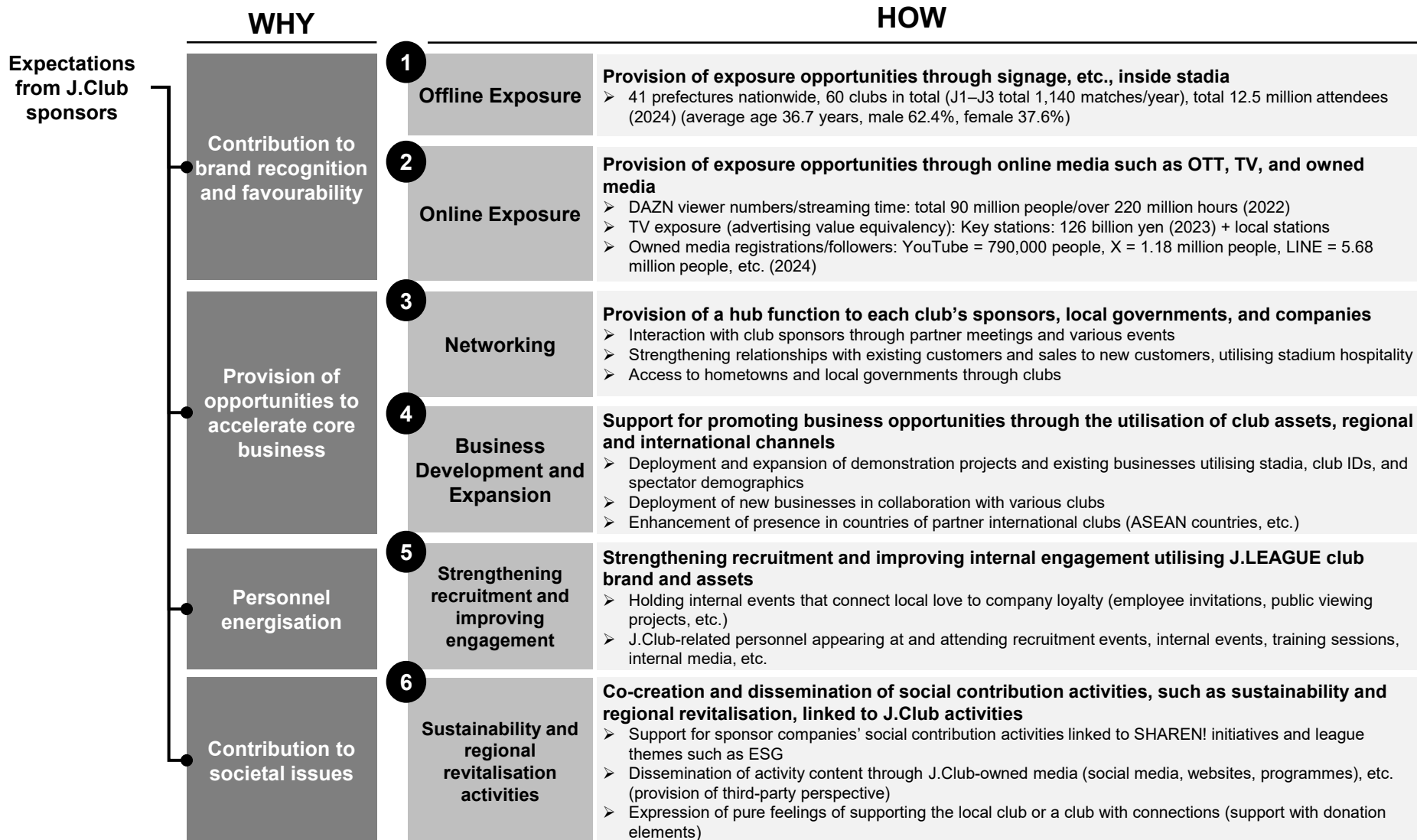
Guidelines	<ul style="list-style-type: none"> ◆ Establish goals and policies for achieving them based on corporate needs and the market, build strong relationships with sponsors, make proposals for activity value that goes beyond wins and losses, and ensure the steady fulfilment of contracts.
Target State	<ul style="list-style-type: none"> ◆ Understanding the changing role of sports sponsorship and steadily increasing sponsor revenue while responding to sponsors' needs (including the SDGs), and achieving goals for the composition and number of sponsors according to the club's situation.
Rationale	<ul style="list-style-type: none"> ◆ Sponsors revenue is an important source of income, accounting for the highest proportion of club revenue, therefore, it is necessary to understand the market and clearly define goal achievement policies and targets while taking into account social trends emphasising SDGs in society and changes in companies. ◆ It is essential not only to focus on the team's wins and losses or mere exposure but also to appeal to the value of activities 365 days a year, including non-match days, and make proposals according to the situation and needs of the other party. ◆ Contract termination or reduction is a possibility in the short term due to economic conditions and other factors, therefore it is essential to build relationships as partners that enhance value together, and on that basis, to steadily carry out sponsorship activations¹, providing sponsor benefits, and other efforts.
Key Initiatives	<ul style="list-style-type: none"> ◆ Clarification of goals achievement policies and targets based on market understanding (including trends emphasising SDGs and changes in companies) ◆ Establishing a sales structure (personnel) and sales management processes and tools in line with goals and targets ◆ Building mutual understanding and relationships with sponsors (and potential sponsors) ◆ Making appeals for the value of activities beyond match days that are not limited to the team's wins and losses and exposure, and making proposals tailored to the sponsors' needs ◆ Setting sponsorship activations and other activities considering cost-effectiveness and enhancement of sponsor corporate value, and steadily fulfilling contractual items

Value to Sponsor Companies of Becoming a J.Club Partner

Sponsor Sales



- ◆ By presenting solutions that only J.Clubs can provide, based on sponsors' business challenges, along with a compelling story, the value for sponsor companies in partnering with J.Clubs can be increased.



Main Rights That J.Clubs Can Provide to Sponsors


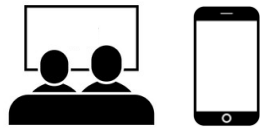
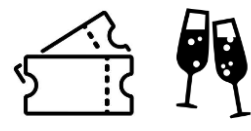

Sponsor Sales



- ◆ Organise the various assets (hard assets and soft assets) held by the club as rights that can be provided, and present them as sponsor choices aligned with the proposal story.

WHAT

Rights Examples

Property	Exposure	Hospitality	Activation, business rights, effect monitoring
 <ul style="list-style-type: none"> ◆ Club logo ◆ Mascot ◆ Name/designation ◆ Still images/videos <ul style="list-style-type: none"> – Players – Head coaches/coaches – President/staff ◆ Merchandising rights 	 <ul style="list-style-type: none"> ◆ Broadcasting/relay <ul style="list-style-type: none"> – Matches – Related programmes ◆ Digital/social <ul style="list-style-type: none"> – Earned media – Owned media <ul style="list-style-type: none"> – Official – Social media ◆ Wear-related <ul style="list-style-type: none"> – Uniforms – Training wear ◆ Facility-related <ul style="list-style-type: none"> – Stadium on-site – Training ground/clubhouse 	 <ul style="list-style-type: none"> ◆ Invitation tickets <ul style="list-style-type: none"> – Hospitality seats – General seats – Priority purchase rights ◆ Event participation <ul style="list-style-type: none"> – Kick-off meetings – Fan appreciation events – Partner meetings 	 <ul style="list-style-type: none"> ◆ Standard projects <ul style="list-style-type: none"> – Title matches – Autographed merchandise – Football clinics ◆ Original projects <ul style="list-style-type: none"> – Events – Giveaways ◆ Operation of club official services ◆ Utilisation of club networks (connections with companies and local governments) ◆ Utilisation of club data (customer data, purchase data, attendance data) ◆ Monitoring and evaluation reports



- ◆ In sales, after demonstrating the value of basic rights provided by the club based on total reach numbers, exposure value equivalents, etc., design original rights and activations for each sponsor. It is important to conduct effect measurements across financial and non-financial value, and to build up actual results that genuinely enhance sponsor value.

Financial Value

What is the return on investment from sports sponsorship?

- ◆ Increase awareness and favorability of corporate and service branding
- ◆ Contribution to promotional activities
- ⋮

Non-Financial Value

Is sports sponsorship enriching employees, the environment, and society?

- ◆ External evaluation of social contribution activities
- ◆ Enhancement of employee motivation
- ◆ Improvement of presence in recruitment market
- ⋮

Match/Event Related: Total reach of XX thousand people or equivalent value of approx. XXXX thousand yen

- | | |
|--|---|
| ◆ Signboard display rights × 19 matches
Approx. XX thousand people or XX yen | ◆ Other company name display on uniforms/vision/backboard etc. × 19 matches =
Approx. XX thousand people or XX yen |
| ◆ Right to set up booth at match venue | ◆ Right to produce promotional materials using club properties |
| ◆ Right to use player group portraits | ◆ VIP invitation rights XX tickets/match × XX thousand yen × 19 matches = XX thousand yen |
| ◆ Right to receive invitation tickets
XX tickets/match × 5,000 yen × 19 matches = XX thousand yen | ◆ Others |
| ◆ Right to player appearances at events | |

+

Design of Original Rights and Activations for Each Sponsor

Club Case Studies: Yokohama FM, Nagoya, and Kitakyushu's Value Provision Aligned with Sponsor Expectations

Sponsor Sales



Yokohama F・Marinos

Brand Value Enhancement > Online Exposure
(Brand Value Enhancement Utilising Social Media)

- ◆ Yokohama F・Marinos has maintained its partnership with Money Forward, Inc., which offers household budgeting apps and cloud accounting services, since 2020.
- ◆ In addition to traditional sponsor choices such as title matches, they developed a YouTube programme project titled "Teach Me! Money Forward Sensei." To easily capture the interest of fans and supporters, the format features current key players and, through programme topics related to money, contributes to recognition of the company's corporate mission and services and to improvements in usage intentions. In a supporter survey, over 80% reported that they "became more conscious of 'good ways to use money' for themselves," which also led to improved financial literacy.
- ◆ By digitalising rich communication that would be otherwise difficult through match-day methods alone (signage/LEDs, flyer distribution, booth exhibits, etc.) and leveraging social media, they are increasing touchpoints with fans and supporters, as partners seek.

Nagoya Grampus

Strengthening Recruitment and Improving Engagement

- ◆ Nagoya Grampus hosted a large-scale event during home matches at Toyota Stadium, where partner companies set up booths for job hunting. In the initial project launched in April 2025, around 30 companies took part, mainly focusing on those headquartered in Aichi Prefecture.
- ◆ The aim was to go beyond the traditional rigid framework of job-hunting activities, connect companies and students openly through sport, reveal natural aspects that are hard to see in regular job-hunting activities, and create opportunities to foster mutual understanding between participants.
- ◆ The fact that securing talent—both new graduates and mid-career hires—is becoming more difficult each year, and the early resignation of recruited talent, have become major issues for the entire region.
- ◆ On these days, in addition to the free university student invitation project, student events were also organised. By prohibiting suits and encouraging participation in usual cheering styles or casual clothing, university, graduate, and vocational school students who were Grampus fans and supporters casually participated and were observed actively visiting company booths.

Giravanz Kitakyushu

Provision of Opportunities to Accelerate Core Business
> Business Development and Expansion

- ◆ WingArc1st Inc. (headquartered in Tokyo), a partner of Giravanz Kitakyushu, established a relationship with Kitakyushu City as a result of its partnership with the club, and in July 2023, finalised a comprehensive partnership with the city.
- ◆ Giravanz Kitakyushu and the company have collaboratively planned and managed projects in data analysis and app development, which are the company's core areas of expertise and where employees can actively engage. They have also carried out external communications regarding both companies' activities, including uniform sponsorship.
- ◆ As relationships with local governments and universities naturally developed, prompted by Giravanz Kitakyushu and the company's activities in the region, the company investigated deeper ways to engage with the community. Consequently, the company decided to establish a base, the Regional Revitalisation Lab, in Kitakyushu City. Branded as "The Kitakyushu Model," they are promoting regional DX and GX through over 20 co-created projects involving industry, government, and academia.

Guidelines	<ul style="list-style-type: none"> ◆ Clearly define the positioning of merchandising in line with management policies, and systematically implement the merchandising strategy (forms of merchandising) from design to product planning and merchandise sales.
Target State	<ul style="list-style-type: none"> ◆ Having clarified whether to position merchandising as a profit-seeking business, systematic business operations are conducted as part of efforts to enhance the club brand, and goals that align with the policy are achieved while considering sustainable methods.
Rationale	<ul style="list-style-type: none"> ◆ Merchandising has two aspects: a revenue-generating business for earning profits through merchandise sales, and the provision of tools to enhance supporter satisfaction. Therefore, it is essential for the club to clearly define how it positions merchandising and to operate it systematically with set goals. ◆ Especially when positioned as a revenue-generating business, it is essential to individually establish structures—whether in-house production or outsourcing—focused on expanding revenue across all merchandising channels, including stadium merchandise, e-commerce, and club shop operations. ◆ To steadily achieve goals aligned with this positioning, it is essential to operate the business systematically from the same perspective as general merchandising and retail businesses, while also incorporating sustainable methods.
Key Initiatives	<ul style="list-style-type: none"> ◆ Clarification of management policy regarding merchandising strategy (in-house production, outsourcing) ◆ Transparency in the processes from product planning and production to promotion and merchandise sales, and evaluation from a PDCA perspective ◆ Appropriate progress and profitability management for set goals (such as sales targets) ◆ In case of in-house development: setting an appropriate gross profit margin ratio, sales prices, sales channels, etc., establishing an inventory management system (inventory function, disposal of defective inventory), improving the stadium retail environment (improving sales floor visibility, reducing payment time = cashless payment) ◆ In case of merchandising through outsourcing: setting contract terms (royalties, sales conditions, etc.) according to strategic objectives

Merchandising (Revenue and Expenses by Sales Channel and Sales Channel Considerations)

Merchandising



- ◆ In merchandising, club managers need to clarify the strategy (in-house production or outsourcing) and policy. The table below shows revenue and expenses for each sales channel, along with a comparative consideration of sales channels.

1. Merchandising in Club Sales Channels

Form	Revenue/ Expenses	Stadium Sales	Club Shop	EC (E-commerce)	Remarks
In-house	Revenue	Product sales (retail price)			Gross profit excluding SG&A can be maximised, but is subject to securing internal resources. The burden of product planning, production management, and inventory management tasks is not insignificant.
	Expenses	Product cost			
		Stadium commission Storage fees (outside the stadium) Part-time staff labour costs	Shop rent Shop staff labour costs	Website production & operation costs Logistics costs (storage fees, shipping and receiving fees, freight, etc.)	
		Employee labour costs (max)			
	Inventory Risk	Have			
Sales Outsourcing	Revenue	Product sales (retail price)	Product sales (wholesale price)	Product sales (retail price)	Gross profit is less compared to in-house, but employee labour costs can be saved. Tasks related to product planning, production management, and inventory management are still required. *Depends on the type of sales to the shop (purchasing or consignment).
	Expenses	Product cost			
		Commission on consignment sales	—	Commission on consignment sales	
		Stadium commission	—	—	
		Employee labour costs (mid)			
	Inventory Risk	Have	Have/None*	Have	
Comprehensive Business Outsourcing	Revenue	Royalty revenue			Revenue is less than in-house and sales outsourcing, but with minimal internal resources. No tasks related to product planning, production management, and inventory management. Some supervisory tasks are required.
	Expenses	Employee labour costs (min)			
	Inventory Risk	None			

2. Merchandising in External Company (Licensee) Sales Channels

Licensing Business	Revenue	Royalty revenue	External companies (licensees) that have entered into individual licensing agreements with the club affix the club's branding to products they produce (mainly food and beverages) and sell them through licensee sales channels. The club receives royalty income based on manufacturing volume multiplied by sales price. Activities such as sales, contract conclusion work, and supervision are required.
	Expenses	Employee labour costs (mid)	
	Inventory Risk	None	

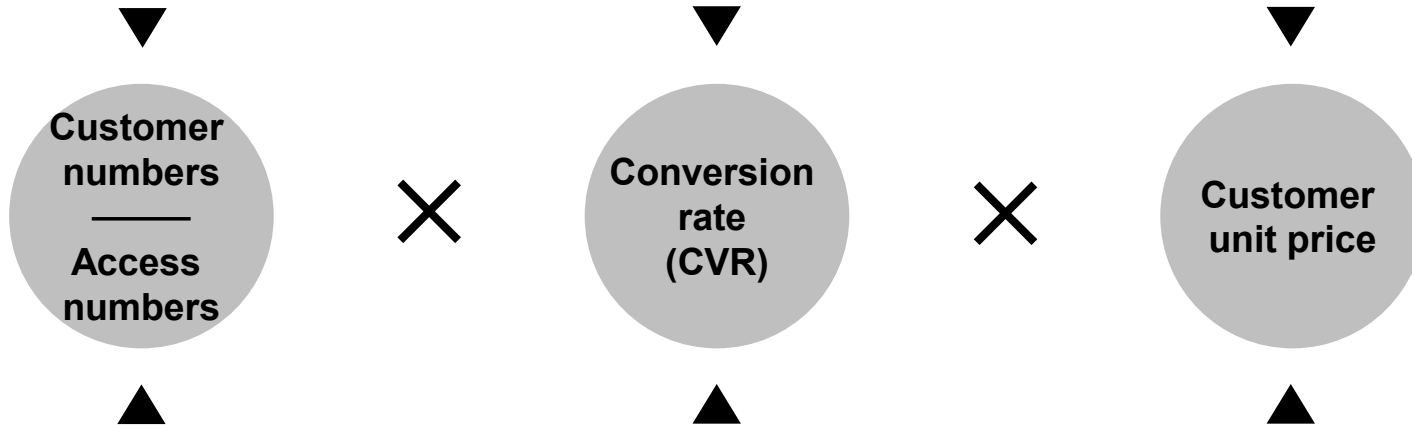


◆ Basic Strategies for Stadium Merchandise

- Customer attraction effect through improved visibility
- Expanding shop floor space/increasing display fixtures
- Dispersed sales locations (increased touchpoints)
- Cashless payment (improved convenience)
- Stadium pick-up service (advance ordering)

- Fan club member discounts
- Size sample displays
- Information dissemination through social media
- Data marketing (approaches based on customer information)
- Sales of stadium-exclusive merchandise

- Expansion of high-unit-price merchandise (limited, added value)
- Uniform customisation, autographed player merchandise
- Immediate sales of commemorative/victory merchandise
- Provision of attendee benefits (limited novelties, coupons)



◆ Basic Strategies for E-Commerce Sites

- Expanding EC site awareness
- Information dissemination through social media
- Securing navigation routes to e-commerce sites
- E-commerce deployment of new merchandise
- Sales of e-commerce-exclusive merchandise
- Implementation of customer attraction promotions

- Optimisation of user experience (UI¹/UX² improvement)
- Clear product descriptions
- Specification of dimensions
- High-quality product images
- Strengthening reviews and word-of-mouth
- Implementation of campaigns

- Expansion of high-unit-price merchandise (limited, added value)
- Recommendation of set sales and bulk purchases
- Promotion of related product purchases
- Provision of limited benefits (limited-time novelties, coupons)
- Setting free shipping thresholds (e.g. XX yen more for free shipping)

Note 1: Abbreviation for User Interface; it refers to the “appearance” and “operation screen” parts that users directly interact with

Note 2: Abbreviation for User Experience; it refers to the entire “experience” gained from using a product or service

Club Case Studies: Iwaki, FC Tokyo, Kashima, Gunma, Okayama, Niigata, and Sapporo

Merchandising



- ◆ Each club is advancing stadium retail environment improvements (rebranding), achieving increased sales through (1) improved visibility, (2) expanded store space/enhanced display fixtures, and (3) the introduction of cashless payments.

(1) Customer Attraction through Improved Visibility

Japan National Stadium (SUPER CUP)



Iwaki FC (Tent)



FC Tokyo (Tent)



- ◆ High customer attraction can be expected by setting up stores in open spaces and adopting highly visible decorations to increase visitor attention.

(2) Expanded Store Space/Enhanced Display Fixtures



Kashima Antlers (Inside tent)



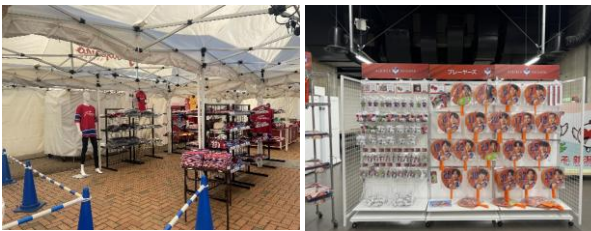
Thespa Gunma (Inside tent)



Fagiano Okayama (Inside tent)



Albirex Niigata (Inside store)



- ◆ Improved customer flow pattern to circulation type by securing ample store space and devising display fixtures to ensure display quantity in a limited space. Aim to increase purchases through mechanisms that extend customer dwell time.

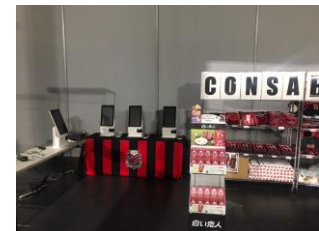
(3) Introduction of Cashless Payment



Iwaki FC (Cashless terminals)



Hokkaido Consadole Sapporo (Self-checkout)



- ◆ Aim to increase turnover by achieving labour savings and reducing waiting time by utilising cashless payment terminals and installing self-checkout counters.

Utilisation of J.League Online Store (JOS)

Merchandising



◆ JOS implements the following initiatives, which contribute to e-commerce sales growth.

(1) E-commerce Consulting (Numerical Targets and Action Plans)

Set shared e-commerce sales targets with clubs, and grew sales by analysing sales data based on member attributes using J.LEAGUE ID, then proposing product planning

顧客分析_2024年購入回数軸



2025年お買い物をしているユーザーを、昨年の購入回数を軸に分析。

【2024年購入回数別_売上実績】

2025年実績									
	昨年購入回数	購入金額	購入回数	購入人数	購入単価/回	購入単価/人	購入回数/人	売上比率	人数比率
1	11回以上	17,744,234	1,392	262	12,747	67,726	5.31	6.71%	2.82%
2	5~10回	38,162,875	2,554	925	14,942	41,257	2.76	14.43%	9.94%
3	2~4回	75,839,500	4,450	2,479	17,043	30,593	1.80	28.67%	26.64%
4	1回	58,604,573	3,107	2,229	18,862	26,292	1.39	22.16%	23.95%
5	購入なし	74,129,628	4,413	3,412	16,798	21,726	1.29	28.03%	36.66%
	total							100.00%	100.00%

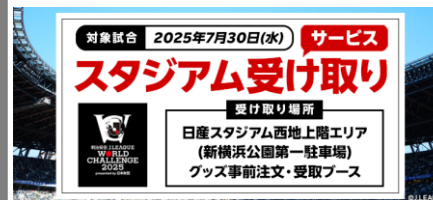


※抽出期間：2025/1/1~5/8

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(2) Stadium Pick-up (Stadium Merchandise Environment Improvement)

Started addressing the growing merchandise waiting queues and improved user satisfaction with the stadium pick-up (advance ordering) function



Merchandise waiting queues
2 hours until purchase

- ✓ Queue elimination
- ✓ Securing desired merchandise
- ✓ Effective use of time
- ✓ Improved match viewing satisfaction
- ✓ Demand forecast support



Stadium pick-up
1 minute to 15 minutes until pick-up

(3) Promotional Campaigns (Access Numbers, Conversion Rate)

Stimulated supporters' purchasing behaviour through coupon campaigns and large-scale sales aligned with J.LEAGUE Day



(4) Cross-cutting Projects (Access Numbers, Conversion Rate)

Also, implemented collaboration projects with famous brands, and started photography of model-worn photos to strengthen merchandise promotion



Guidelines	<p>◆ From the perspective of enhancing the club's revenue and value, actively engage in new business ventures with foreseeable necessity and growth potential, while conducting appropriate risk management, including the clarification of withdrawal criteria.</p>
Target State	<p>◆ Upon verifying the existing revenue structure, the goals for new business ventures (revenue, and others) are set and achieved, contributing to the accomplishment of the club's plans.</p>
Rationale	<ul style="list-style-type: none"> ◆ In a situation where goals cannot be achieved with existing businesses alone, there is a need to evaluate the club's revenue structure and plan new business ventures without being constrained by existing concepts. ◆ Although business opportunities are expanding due to advancements in digital technology and other factors, new business ventures also involve high risks, therefore, from a management perspective, entry into businesses that do not have foreseeable necessity and growth potential should be avoided. ◆ If appropriate risk management, such as clarifying withdrawal criteria, is in place, it can facilitate a more proactive allocation of resources and taking on of challenges.
Key Initiatives	<ul style="list-style-type: none"> ◆ Verification of the existing revenue structure and confirming the necessity and growth potential of the target business, taking into account long-term goals and medium-term plans ◆ Making entry (initiation) decisions based on the growth potential of the business ◆ Recruiting and assigning professional personnel as primary internal staff, and establishing a project structure that also utilises external resources ◆ Clarifying withdrawal criteria and predefining decision criteria concerning business development and investment ◆ Careful monitoring centred on profitability checks

- ◆ The club launched GX¹ Project as a new business. Sponsor companies can address environmental issues and fulfil their social responsibility by partnering with the club, which is promoting GX.

Mito HollyHock New Business “GX Project”

Background

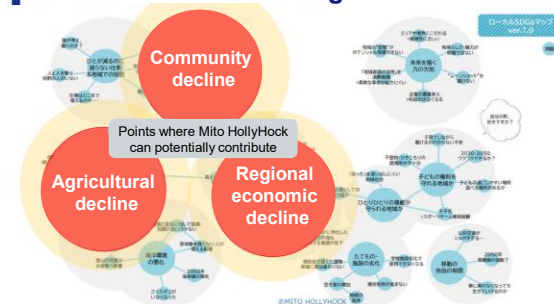
- ◆ 2021 partnership agreement between the Ministry of Environment and J.LEAGUE
- ◆ Multiple workshops conducted with the local community in cooperation with a Ministry of Environment initiative
- ◆ Identified local issues of community decline, agricultural decline, and regional economic decline, and established potential contributions from Mito HollyHock



Initiative Overview

- ◆ Commercialised the GX Project based on the above background
- ◆ Generate and sell electricity through agrivoltaics using abandoned farmland while cultivating crops that can contribute to extending healthy life expectancy through environmentally friendly farming methods (organic cultivation), developing processed foods from these crops as new value from the region

[Regional Issues] Hometown Future Dialogue



Project Goals

- ◆ Maximise the club's communication capability to convey the significance and necessity of climate action to more people
- ◆ Generate electricity while conducting organic farming and processing organic vegetables to create new specialty products, contributing to regional economic revitalisation
- ◆ Maximise role as a regional platform to change regional thinking and lifestyles while increasing like-minded partners

Sponsor Acquisition

- ◆ Joyo Bank works to reduce environmental impact in business activities, and it sponsors the GX Project, counting it as a part of its CO2 emission reduction effects

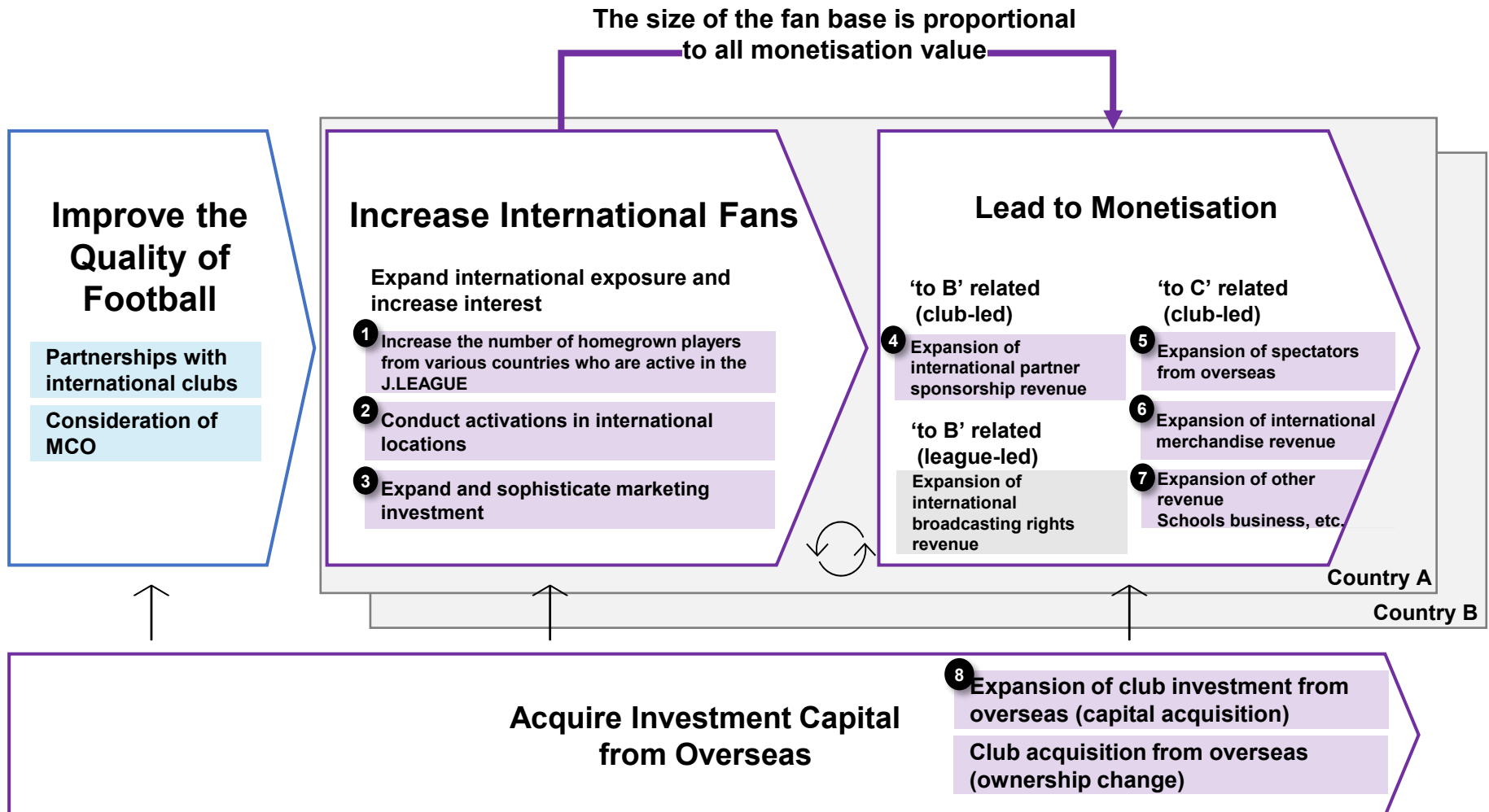


Note 1: Abbreviation for Green Transformation. A growth strategy proposed by the Ministry of Economy, Trade and Industry, it means transforming the entire economic and social system necessary for quickly transitioning to carbon neutrality by “reducing overall greenhouse gas emissions to net-zero by 2050” while balancing economic growth and environmental protection.

Guidelines	<ul style="list-style-type: none"> ◆ Aim to grow a diverse fanbase both at home and abroad, and promote businesses with a global perspective looking toward the club's international growth, including solutions to issues and demands of local governments, sponsors, and others.
Target State	<ul style="list-style-type: none"> ◆ Being a club that not only attracts attention at home but also from international fans & supporters. It leverages the value of its presence to help local and corporate international business in solving their social issues, and to earn new capital and business revenue through these activities.
Rationale	<ul style="list-style-type: none"> ◆ The acquisition of international capital, sponsors and supporters should be considered as a growth opportunity that does not depend on the population or economic growth of the hometown. ◆ By leveraging the global content of football, if proposals can be made that support solutions to the issues faced by local governments and sponsors, it can lead to the establishment and strengthening of relationships with these stakeholders. ◆ The success of foreign players not only improves competitiveness but also enables reach to the players' home country markets, and diversification of the fanbase can be expected as a result.
Key Initiatives	<ul style="list-style-type: none"> ◆ Clarification of business policies based on understanding and analysis of external and internal environments (especially a common understanding with team composition) ◆ Sufficient understanding of the target country/region's laws, economic structure, consumer behaviour, and customs ◆ Formulation of appropriate strategies and measures based on the above analysis (e.g., (1) increasing recognition, (2) providing and acquiring management expertise, (3) acquiring grants, (4) contributing to responsible companies/sponsors, and (5) considering overseas club partnerships/MCO¹, etc.) ◆ Being aware of monetisation, like where and when to concentrate resources to generate revenue ◆ Taking into account that things might not go as planned, and establishing a system that allows for swift withdrawal or similar actions



- ◆ Increasing J.LEAGUE and club fans → Enhance club (& league) value and expand monetisation in 'to B' and 'to C'
- ◆ Revenue from overseas is proportional to the size of the fan base. It is absolutely necessary to develop and implement a cross-cutting strategy to expand the overseas fan base in order to boost international revenue.



Club Case Studies: Asian Strategies of Sapporo, Kawasaki, and Toyama

International Strategy



- 1 Increase the number of homegrown players from various countries who are active in the J.LEAGUE
- 3 Expand and sophisticate marketing investment



- 2 Conduct activations in international locations
- 7 Expansion of other revenue (schools business, etc.)



- 2 Conduct activations in international locations
- 7 Expansion of other revenue (schools business, etc.)



Hokkaido Consadole Sapporo

- ◆ In 2017, Hokkaido Consadole Sapporo acquired Thai national team player Chanathip (now with BG Pathum United), and in 2022, Thai national team player Supachok. Many Thai tourists flocked to the club's training centre, bringing economic benefits to the area. The club acquired multiple partnership contracts for marketing activities in the Thai market utilising star players. This achieved one of the objectives of the Asian strategy, "Creating new business opportunities for J.LEAGUE partners."
- ◆ In December 2023, in conjunction with participation in "Thai Life Insurance J.LEAGUE ASIA CHALLENGE 2023/24 powered by MEIJI YASUDA," the club collaborated with the Tourism Authority of Thailand to distribute player Thai tourism videos.
- ◆ In December 2023, it held a youth generation selection event in Bangkok, Thailand, as the "CONSADOLE ATTACKER SEARCH powered by MIZUNO" project to discover next-generation star players. Two youth players who excelled at the event participated in training with the academy team in Sapporo.



Kawasaki Frontale

- ◆ The club conducts social contribution activities such as orphanage visits by coaches and academy players. In December 2021, in collaboration with Becamex Tokyu, a subsidiary of Tokyu Corporation, it started a football school for children. The school is currently introducing nearly 180 children, mainly Vietnamese, to the joy of playing football and being physically active.
- ◆ On November 2, 2022, they held the Kawasaki Frontale & Binh Duong FC Special Friendship Match in commemoration of the 50th anniversary of the establishment of diplomatic relations between Japan and Viet Nam. The club implemented various initiatives aimed at developing Japan-Viet Nam football business, promoting mutual football viewership, and promoting Japan-Viet Nam friendship.
- ◆ In June 2024, the club conducted a Vietnam School, "2nd Japan Tour Enjoy in JAPAN 2024!!" This was a Japan tour for Vietnam school students, including participation in Japanese Frontale School, league match viewing, and visits to partner companies.



Kataller Toyama

- ◆ In May 2022, Kataller Toyama held the Kataller Toyama Football Clinic in Ho Chi Minh City, Viet Nam. In Toyama Prefecture, Vietnamese residents account for the largest group of foreign nationals, exceeding Chinese, due to the active acceptance of Vietnamese technical intern trainees, mainly in the manufacturing industry. Also, many companies in the prefecture have expanded into Viet Nam. With the 50th anniversary of the establishment of diplomatic relations between Japan and Viet Nam a year away, the club held football promotion activities in Viet Nam, where football is a popular sport, to further deepen exchanges between Toyama and Viet Nam.
- ◆ In July 2022, they held "The First-ever Kataller Toyama Overseas Event! Public Viewing in Viet Nam." They also held the Kataller Toyama Viet Nam Festival, which included free invitations for Vietnamese people and Vietnamese food stalls.
- ◆ In March 2023, the U-13 team participated in "HAGL-ENEOS CUP 2023", a tournament commemorating the 50th anniversary of Japan-Vietnam diplomatic relations.

Club Case Studies: Asian Strategies of Kashima, G-Osaka, and Oita

International Strategy



- 2 Conduct activations in international locations
- 3 Expand and sophisticate marketing investment



- 2 Conduct activations in international locations
- 7 Expansion of other revenue (schools business, etc.)



- 2 Conduct activations in international locations
- 7 Expansion of other revenue (schools business, etc.)



Kashima Antlers

- ◆ At the residence condominium “BRANZ Simatupang,” developed and operated in Indonesia by club partner Tokyu Land Corporation, the “Ennichi Matsuri,” an annual event for residents and neighbouring residents, was held. A public viewing hosted by the club was organised.
- ◆ “Ennichi Matsuri” recorded a significantly higher attendance than the previous year (approx. +1,000 people). The public viewing in the communal dining area was nearly at full capacity throughout. Many local resident supporters who saw the advance announcement also participated.
- ◆ Through this event, interviews were conducted with personnel from local Japanese companies, resident Japanese nationals, and local residents.
- ◆ This offered an opportunity to gather fundamental knowledge and establish relationships for future full-scale, ongoing overseas business expansion.



Gamba Osaka

- ◆ Partnership agreement signed with the Bangkok Metropolitan Council in Thailand. An agreement was reached for cooperation aimed at sound youth development and regional revitalisation through football.
- ◆ While promoting the club’s globalisation, they further strengthened activities aimed at international exchange and community contribution through sport.
- ◆ Conducted travelling football clinics in collaboration with the Bangkok Metropolitan Council at schools throughout Bangkok.
Schedule: 23 June (Mon) – 29 June (Sun)
Location: Seven sessions at seven venues throughout Bangkok
Instruction: Guidance by Gamba Osaka Academy coaches
Participants: 381 primary, secondary, and high school students in total
- *Bangkok, the capital of the Kingdom of Thailand, is one of the world’s leading major cities with a metropolitan population exceeding approximately 16 million (reference: Osaka Prefecture population approximately 8.7 million) and is the centre of the ASEAN economy.



Oita Trinita

- ◆ Business partnership agreement concluded with Taichung FUTURO, based in Taichung City, Taiwan, for the development of the tourism economy in Oita Prefecture and Taichung City, Taiwan, as well as the promotion of health, sports culture, and entertainment business development within Taichung City.
- ◆ Specific content (partial)
 1. Human resource development: exchange of coaches and youth players between clubs
 2. Provision of know-how regarding player development
 3. International exchange: promotion of tourism and economic exchange between Oita Prefecture and Taiwan
- ◆ Specific content (partial)
In Taichung City, Taiwan, football clinics and practical coaching workshops for Taichung coaches were organised. A lecture on football at Oita Trinita Academy’s youth development age groups was delivered to players aged U8 to U15 and their parents. Additionally, coaching challenges at each age group category were shared with local coaches, and a seminar was held to enhance coaching capabilities. Through collaboration with the Taichung City Government, positive feedback was received from the administration, and plans for continued cooperation are in place.



- 1 Increase the number of homegrown players from various countries who are active in the J.LEAGUE
- 2 Conduct activations in international locations
- 7 Expansion of other revenue (schools business, etc.)

Partnerships with international clubs

- 3 Expand and sophisticate marketing investment
- 4 Expansion of international partner sponsorship revenue

Cerezo Osaka

Cerezo Osaka has been advancing its Asian business, starting with a partnership agreement with a Thai club. In addition to generating revenue for the club, this has led to business contributions to partner companies looking to Asia.

<Initiatives in Thailand>

- ◆ In 2012, established a partnership agreement with Bangkok Glass FC (known as BG Pathum United FC since 2019) in Thailand.
- ◆ Main local activities
 - Conducting training camps
 - Holding matches (J.LEAGUE ASIA CHALLENGE)
 - Dispatching academy coaches
 - Establishing football clinics
 - Holding selection trials for Bangkok Glass FC academy players (selected by Cerezo's academy coaches)

⇒ The club has also held matches and player selection trials in Myanmar, Viet Nam, and Malaysia.

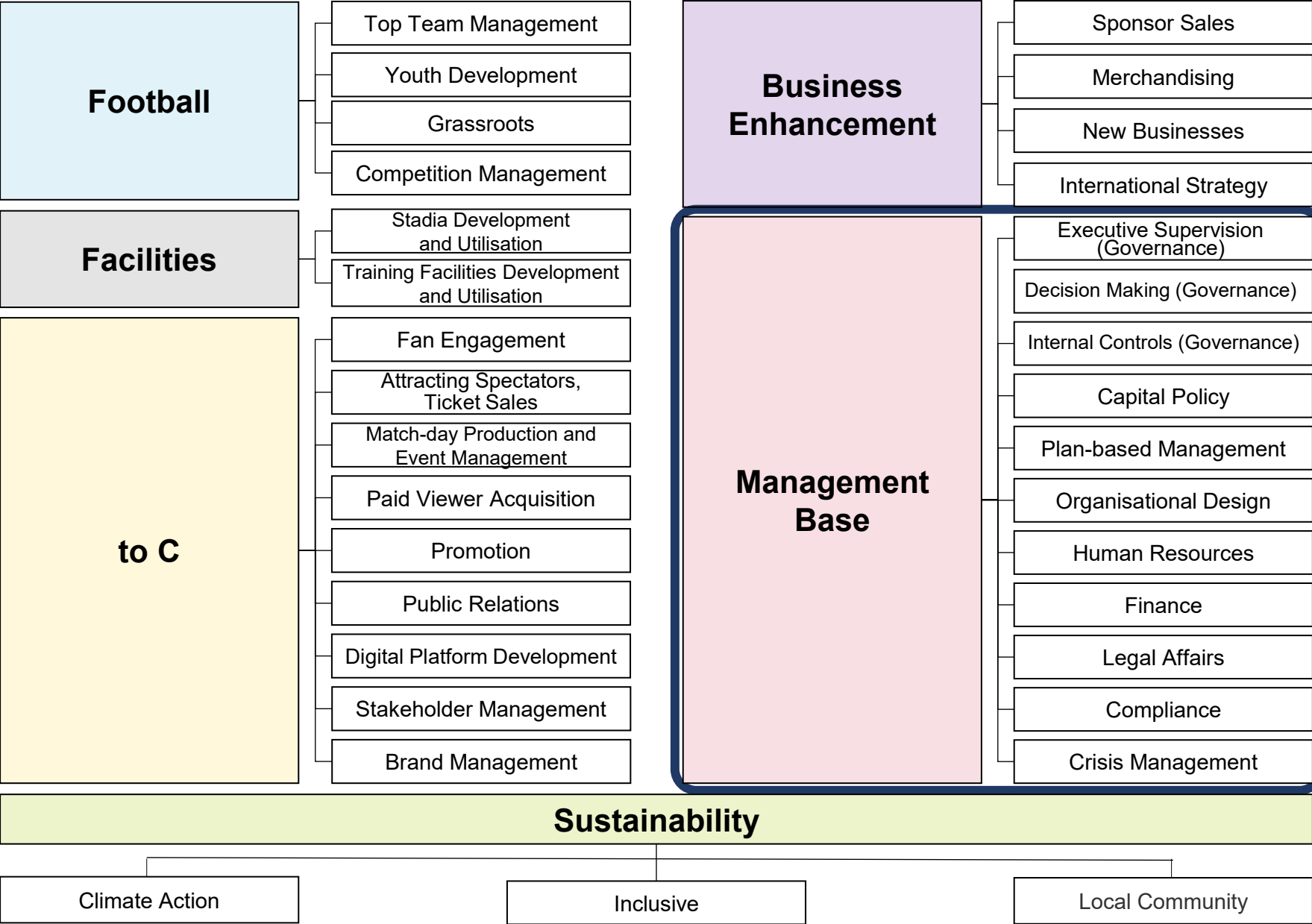
⇒ It signed a business partnership with Asiana Soccer School, a local academy club in Indonesia. The partnership involves activities such as academy-level exchanges and participation in local tournaments.

<Players Transferred to Cerezo Osaka>

- ◆ Thailand: Chaowat, Pongrawit, and Tawan
- ◆ Viet Nam: Dang Van Lam
- ◆ Indonesia: Justin

- ◆ Yanmar (Shareholder, Top Partner)
 - Realisation of the company's philosophy of aiming for a sustainable, resource-circulating society
 - Increased recognition and brand strength in Asia, which is an important market for Yanmar, a company that manufactures and sells agricultural machinery
 - Affecting the pride and motivation of those working locally; positive for recruitment and engagement
- ◆ Nakabayashi (Partner Company)
 - Following a youth development support project in Thailand, business alliance entered into by Nakabayashi and BG Float Glass, a subsidiary of Bangkok Glass, enabling the sales of light control glass produced by BG Float Glass in Japan under its own brand
- ◆ Cerezo Osaka
 - Top partner contract with Singha Beer (company logo displayed on the uniform)
 - Empower Asia partnership contract signed with Mandom following the transfer of Dang Van Lam and Dang Van Lam appointed an ambassador to support the company's project to deliver courage and vitality in Asia

Details of Management Areas





Guidelines	<ul style="list-style-type: none"> ◆ The club president and the club managers fully recognise the necessity of self-regulation, and develop a system and processes for their own supervision, as well as appointments or dismissals as necessary from the perspective of increasing club value.
Target State	<ul style="list-style-type: none"> ◆ Institutional design and processes are in place to allow for the supervision, appointment, and dismissal of club managers in line with enhancing club value, without being influenced by personal interests or arbitrary decisions of the management team, and regular evaluations and reviews of this state are conducted.
Rationale	<ul style="list-style-type: none"> ◆ Most J.Clubs are relatively small and medium in size, resulting in club managers and the management team having very significant influence in the management of the club. ◆ Therefore, it is essential to ensure proper appointment and dismissal of the management teams, and to have mechanisms that can restrain them from running wild based on personal interests. ◆ To this end, it is important that the management team recognises the necessity of executive supervision in enhancing club value, establishes a highly independent board structure, and ensures that the board of directors and others can make appropriate judgements.
Key Initiatives	<ul style="list-style-type: none"> ◆ Fostering understanding and awareness of the need to develop a system for self-regulating management ◆ Establishing an institutional design with high independence from the management team, while also considering the perspectives of stakeholders ◆ Defining necessary processes and systems for the appointment and dismissal of club managers, among other things, as well as the separation of executive supervision and business execution ◆ Ensuring adequate communication (including information provision) that enables proper supervision and judgment by directors and others ◆ Conducting (and publishing) regular evaluations of the company's executive supervision system from a third-party perspective

<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ For major decisions concerning management, make decisions according to clearly defined decision-making authority and processes, taking into account the Companies Act, based on facts and reflecting the opinions of competent personnel.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ For major management decisions, the locus of decision making is clear, and decisions aimed at enhancing club value are regularly made, based on objective grounds, rather than individual judgments or assumptions.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ The management of a corporation is an aggregate of decisions, and the quality of major decisions has a significant impact on management. ◆ To achieve high-quality decision making aimed at enhancing club value, it is desirable that the organisation responsible for decision making should execute decisions based on collected objective information, considering a wide range of opinions and thoughts from competent personnel. ◆ To continuously and organisationally achieve the above, it is necessary to clearly define decision-making authority and decision-making processes in accordance with the Companies Act, and also develop a system that complies with and operates these processes effectively.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Inventory of major decision-making items ◆ Clarification of authority (decision-making authority) for major decision-making ◆ Design of decision-making processes for major decision-making ◆ Design of key meeting structure involved in the decision-making process (e.g., management meetings) ◆ Establishment of a system (e.g., personnel, tools) for the operation of the decision-making process

Desirable Governance Structure in Clubs

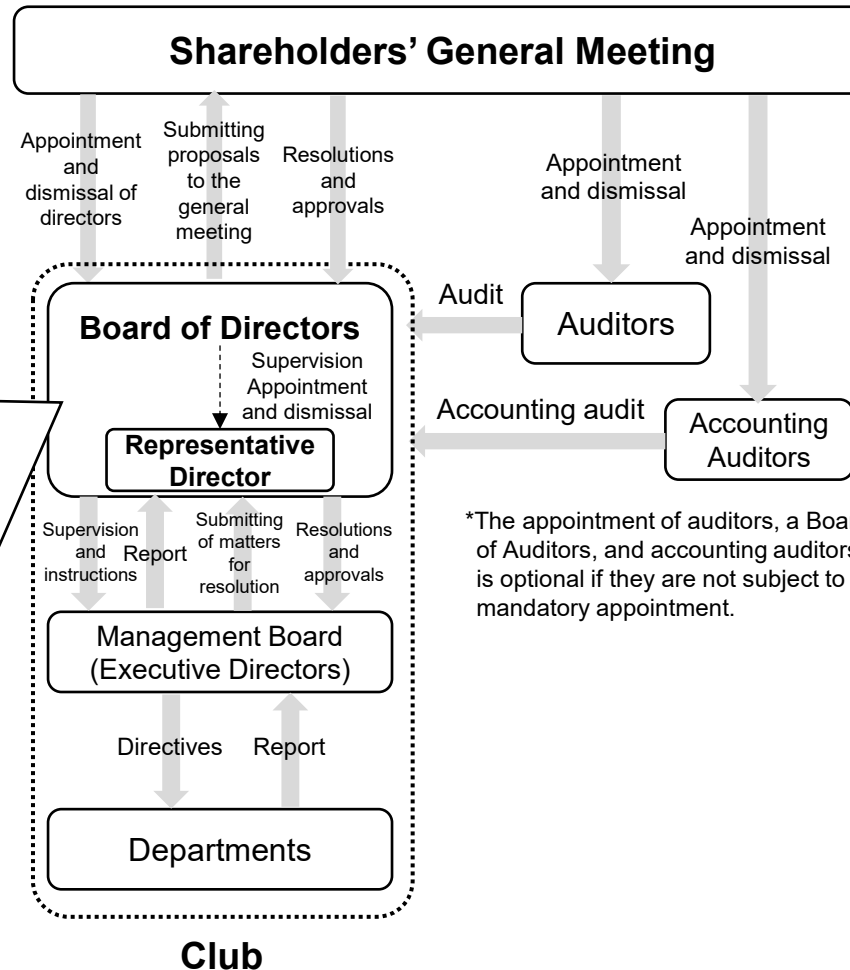


- ◆ Important decisions are taken by appropriate bodies, in accordance with clear processes, taking into account the Companies Act.

*J.LEAGUE requires that each club be a company with a Board of Directors.

Matters for resolution by the Board of Directors

1. The disposal of and acceptance of transfer of important assets
2. Borrowing in a significant amount
3. The appointment and dismissal of an important employee including managers
4. The establishment, changes or abolition of important structures including branches
5. The amount of bond for subscription and important matters regarding the solicitation of persons who subscribe for bonds
6. Decisions concerning the establishment of internal control systems
7. Exemption from liability of director, accounting advisor, company auditor, executive officer or financial auditor pursuant to the provisions of the articles of incorporation



*The appointment of auditors, a Board of Auditors, and accounting auditors is optional if they are not subject to mandatory appointment.

Matters for resolution by the Shareholders' General Meeting (ordinary and special only, some items omitted)

1. Remuneration of officers
2. Dividends of surplus
3. Acquisition of treasury stock
4. Appointment and dismissal of directors, accounting advisors, and auditors
5. Acquisition of restricted shares and designation of designated purchasers
6. Acquisition of shares subject to class-wide call
7. Demand for sale to heirs
8. Consolidation of shares
9. Determination of subscription requirements of shares for subscription, delegation of the determination of subscription requirements to the Board of Directors, and others
10. Allotment of shares with restriction on transfer
11. Determination of subscription requirements of share options for subscription, delegation of the determination of subscription requirements to the Directors, and others
12. Reduction of the amount of stated capital
13. Changes in articles of incorporation
14. Transfer of the entire or significant part of the business, the acceptance of transfer of entire business acquisition, lease, or subsequent incorporation of the whole businesses, dissolution
15. Entity conversion, merger, company split, share exchange, share transfer

Guidelines	<ul style="list-style-type: none"> ◆ To prevent fraud and errors in business operations, establish a system of operational rules, processes, and checks, based on the integrity of the management team, and also carry out internal audits and personnel rotations.
Target State	<ul style="list-style-type: none"> ◆ A system design and culture that can prevent the occurrence of fraud or errors in operations that may negatively affect the value of the club and the league as a whole are in place, and in the unlikely event that such incidents are discovered, the damage can be minimised.
Rationale	<ul style="list-style-type: none"> ◆ In addition to the perspective of the negative impact on club management, since clubs are dependent on the cooperation of the local community and are entities that attract social attention, more care is needed than in general companies to avoid fraud such as embezzlement and major operational mistakes. ◆ Given the small number of employees and the tendency for work to become personalised, it is fundamental to establish systems such as regulations of authority, standardised and transparent operational processes, and checks, with the club managers bearing full responsibility. ◆ Additionally, it is necessary to plan personnel rotations to prevent work from becoming personalised and siloed, and regular implementation of internal audits will contribute to further strengthening of internal controls.
Key Initiatives	<ul style="list-style-type: none"> ◆ Establishment of various regulations (employment rules, wage regulations, accounting regulations, approval authority regulations, job responsibility regulations, etc.), and setting of detailed rules for financial management, etc. (cash, remittances, entertainment, stamping official seals, revenue stamps, cards, safe keys, company car management, etc.) ◆ Standardisation and transparency of operational processes for contracts (including player contracts and intermediary contracts) and purchasing ◆ Establishment of check processes (multi-stage check processes in own department and administrative departments, regular balance checks) ◆ Systematic implementation of personnel rotations in collaboration with HR ◆ Implementation of internal audits utilising external experts, etc.

<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Taking into account the club's stakeholders and type, clarify the desired shareholder structure and conduct capital policy toward its realization while considering the impact on required funds and management stability.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ The club has achieved the desired shareholder structure and is able to raise funds in line with its value. <ul style="list-style-type: none"> – Desired shareholder structure: Presence of stable shareholders, appropriate number of shareholders, participation of major stakeholders, etc.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ Shareholder structure has a significant impact on club management, so achieving the desired shareholder structure is an important goal in capital policy. ◆ As the desired shareholder structure differs from club to club, it is crucial to first analyse stakeholders and one's own club type and to clarify the desired shareholder structure. ◆ Capital increases or share transfers can have a significant impact on management stability under certain conditions, so it is essential to give sufficient consideration to their impact before conducting capital policy.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Clarifying the significance and implications of participation by each shareholder (including local governments) and embodying the desired shareholder structure ◆ Considering the advisability of conducting and the content of capital policy, taking into account the required funds ◆ Selecting destinations for capital increases (or transfers), taking into account the degree of agreement with the club philosophy and checking whether the parties are anti-social forces or not ◆ Determining various conditions, considering the desired voting rights structure and the impact on management stability ◆ Reporting or obtaining approvals in line with the voting right ratios in accordance with the J.LEAGUE Statutes

J.Club Shareholder Composition Patterns



	Responsible Company Model	Owner / Key Company Model	Civic Club Model
	◆ A leading company with influence at home and abroad is the parent company	◆ A key local company is the core shareholder, with support from other local companies	◆ Local companies, individuals and governments are the shareholders without any key local company
All	38%	28%	33%
Category	J1: 90%, J2: 15%, J3: 10%	J1: 5%, J2: 35%, J3: 45%	J1: 5%, J2: 50%, J3: 45%

*Percentages rounded to the nearest whole number

- ◆ In recent years, cases of foreign companies directly acquiring shares and becoming parent companies have emerged.
- ◆ Many existing J.Clubs have local government investors. The main purpose is to strengthen governance and cooperation rather than provide financial support.
- ◆ Shareholder numbers vary by club, but many clubs have more than 100 companies as shareholders.

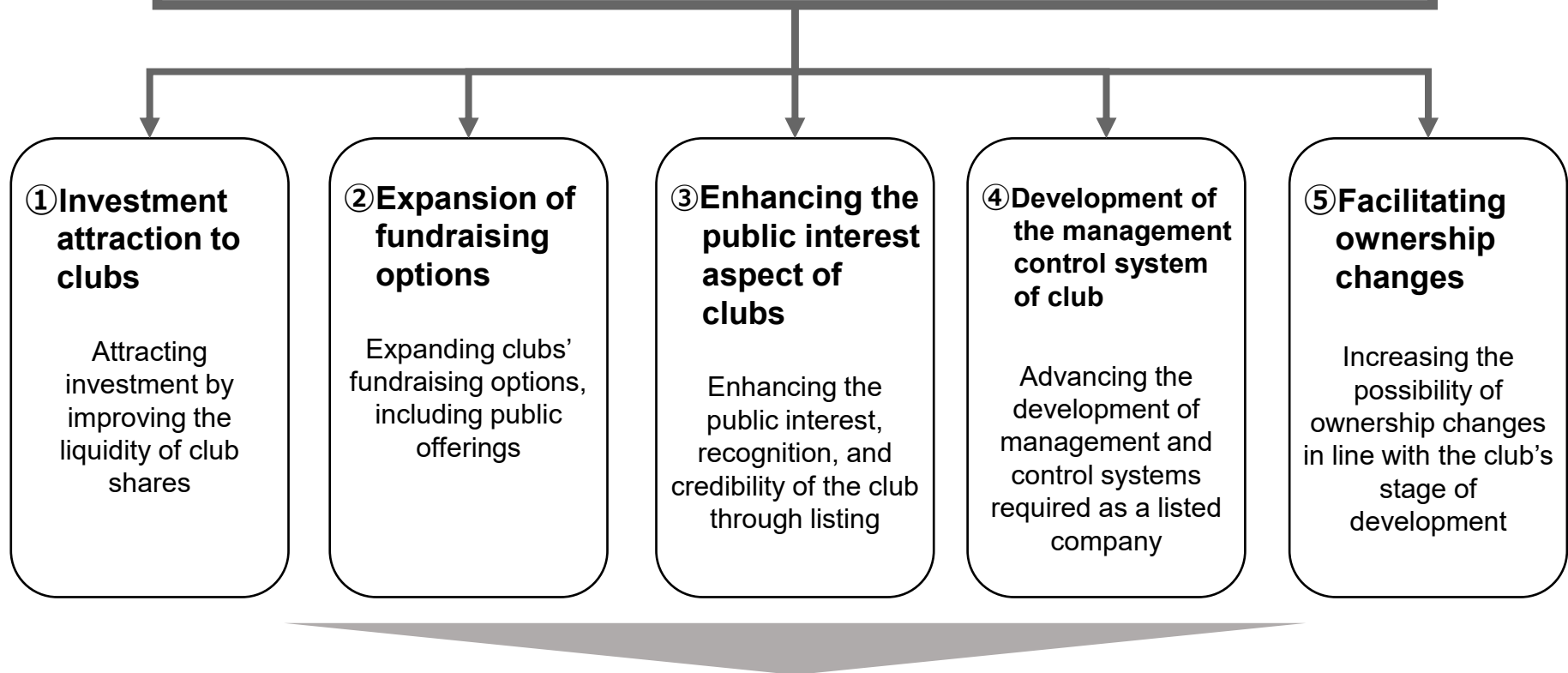


Lifting of the Ban on Listing Club Stocks

- ◆ As of March 2022, J.LEAGUE has lifted the ban on club stock listing, which was practically impossible before, and this is now an option for clubs in their capital policy.

Lifting of the Ban on Club Stock Listing in March 2022

—Before this, listing was essentially impossible due to the J.LEAGUE's Statutes.

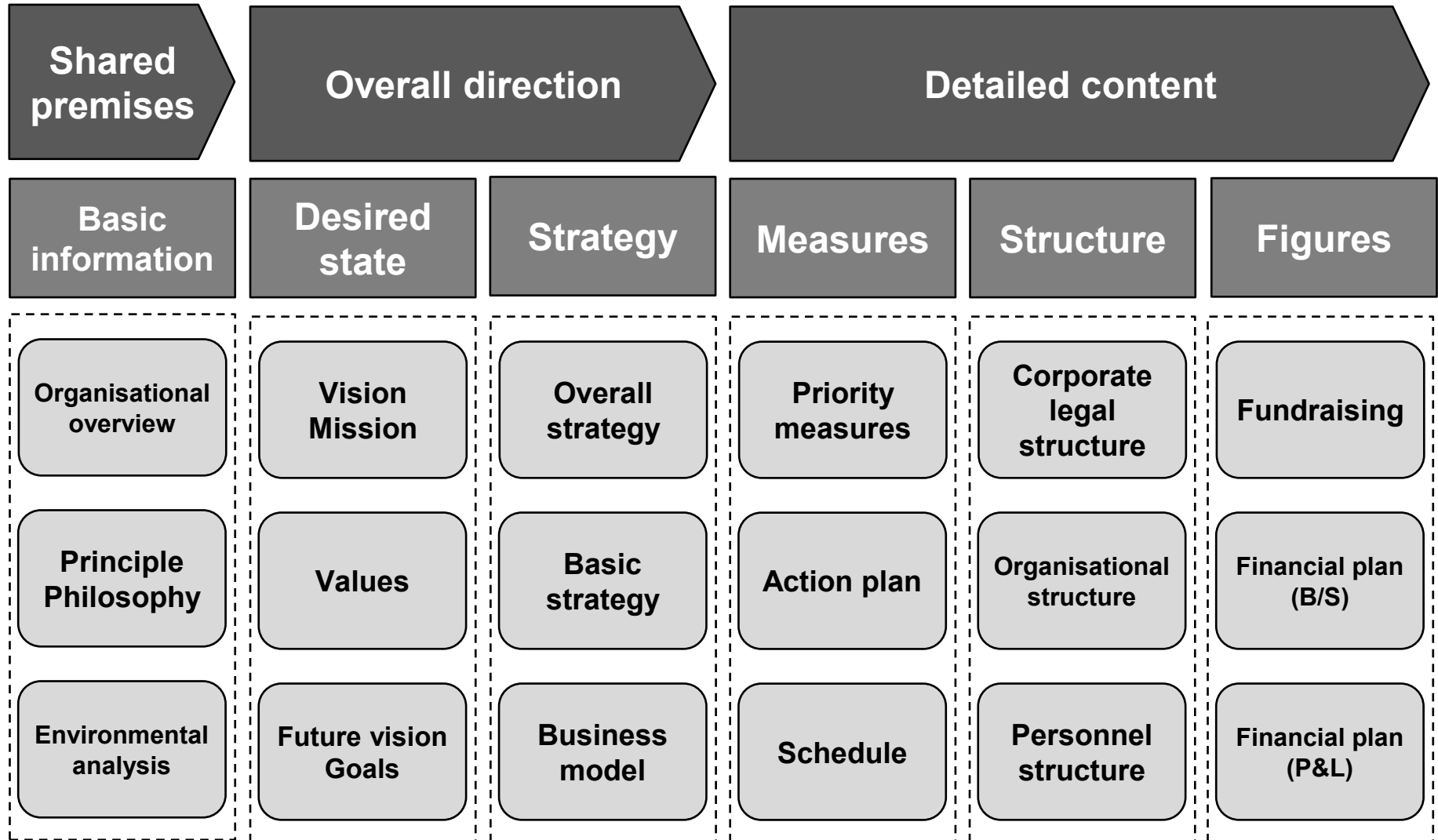


Growth of Listed Clubs and the League as a Whole

Guidelines	<ul style="list-style-type: none"> ◆ Based on the club's philosophy, set mid-term goals and strategies considering the gap between the desired state and the current situation. Then, apply these into mid-term and single-year plans and specific initiatives, thoroughly implementing the PDCA cycle.
Target State	<ul style="list-style-type: none"> ◆ Based on the management plan, the PDCA cycle for mid-term and single-year plans is continuously in motion, resulting in the embodiment of the club's philosophy, comprising a philosophy, vision, mission, and values, along with the development of a football philosophy, the permeation of these, and the achievement of its medium- to long-term goals.
Rationale	<ul style="list-style-type: none"> ◆ Many of the club's activities do not yield short-term results; therefore, to embody the club's philosophy and achieve medium- to long-term goals, it is necessary to have clear mid-term and single-year plans based on which the PDCA cycle is continuously implemented. ◆ In formulating mid-term and single-year plans, it is essential to understand the gap between the desired state and the current situation, maintain consistency with the club's philosophy, and pay attention to the coherence in terms of management resources (people, materials, and finances) to ensure feasibility in subsequent implementation. ◆ Merely creating a plan does not achieve goals; therefore, it is essential to firmly apply single-year plans to specific initiatives and continuously and thoroughly implement the PDCA cycle.
Key Initiatives	<ul style="list-style-type: none"> ◆ Clarification of the club's philosophy and development of a football philosophy, and sharing and permeating these within the club ◆ Understanding the gap between the desired state and the current situation, and clarifying long-term and medium-term goals based on the club's philosophy ◆ Formulating medium-term plans that are consistent with the club's philosophy and football philosophy, goals, and strategies ◆ Developing single-year plans consistent with medium-term plans and applying them to specific initiatives, ensuring coherence in terms of management resources (people, materials, and finances) ◆ Careful progress management and continuous, thorough implementation of the PDCA cycle, including revising plans as needed



- ◆ The management plan's content should reflect the club's philosophy and utilise its unique characteristics, but essentially, the following structure and composition are possible.



Points to Understand about Management Plan Formulation

Plan-based Management



- ◆ There is no fixed content for the management plan and/or method for formulating it, and they should be considered according to each club's situation, but it is desirable to understand at least the following points:

1

Why is a management plan necessary?

- ◆ To steadily implement the PDCA cycle for medium- and long-term initiatives essential for the club's long-term growth
- ◆ To communicate the medium- and long-term direction of the club to stakeholders

2

What questions should the management plan answer?

- ◆ What are the goals?
- ◆ How will the club achieve the goals?
- ◆ What resources are needed?
- ◆ What will the club do by when?
- ◆ Who is responsible for what?

3

What are the components of a management plan?

- ◆ Assumptions of the plan
- ◆ Environmental analysis
- ◆ Club philosophy
- ◆ Football philosophy
- ◆ Medium-term goals
- ◆ Strategies, plan
- ◆ Measures, actions, schedules
- ◆ Personnel structure, organisation, financial plan, etc.

4

What are the requirements for a good management plan?

- ◆ Logical and consistent
- ◆ Specific measures
- ◆ Achievable
- ◆ Easy to understand and communicate
- ◆ Commitment by the person in charge
- ◆ People involved feel as if it's their own affair

5

What are the key points to consider when making a management plan?

- ◆ Sufficient understanding of internal and external environments
- ◆ Make by "working backwards" from the goals
- ◆ Identifying "challenges" to bridge the gap with the goals, etc.

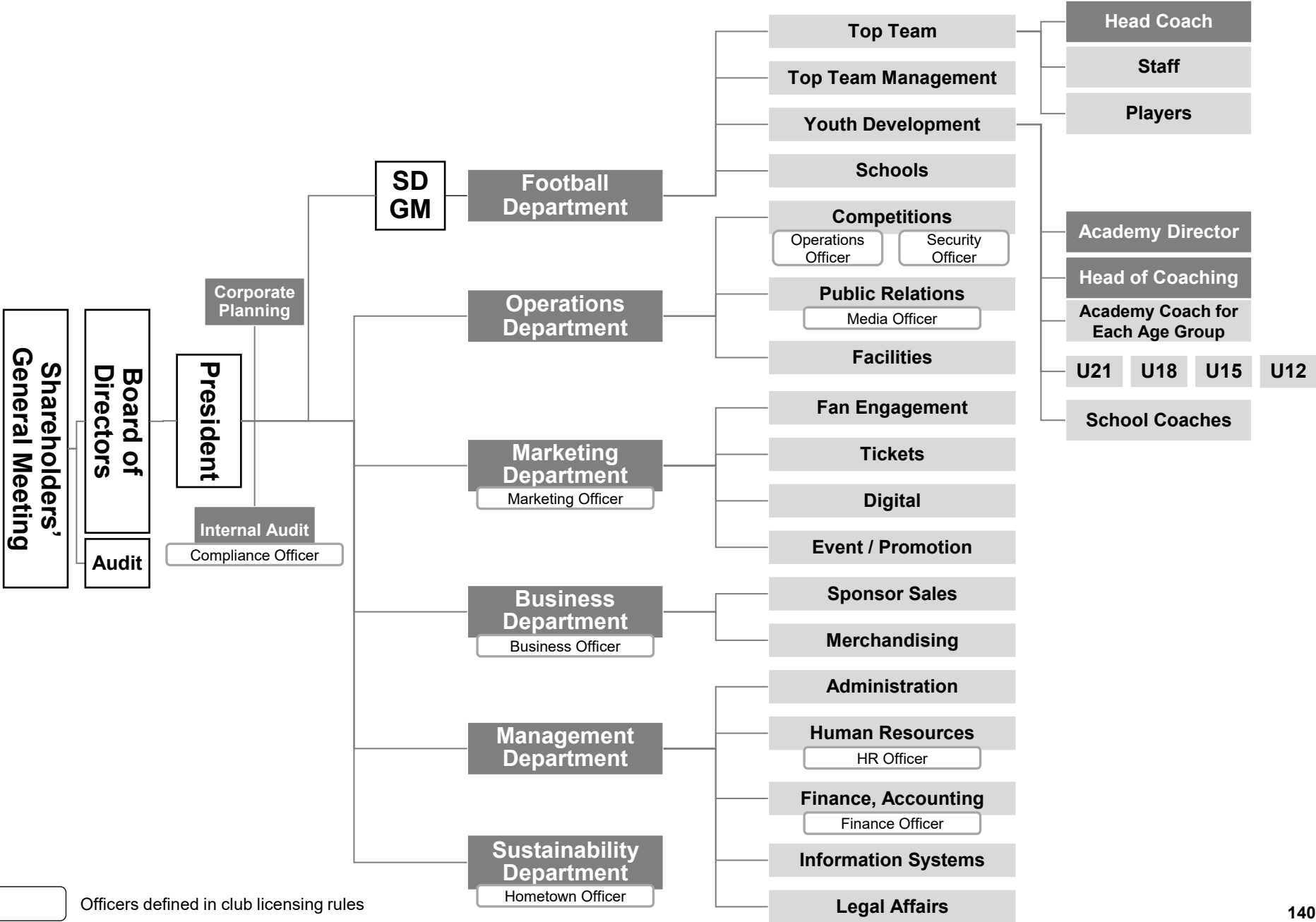
6

What process and structure should be used to create it?

- ◆ Clarify the assumptions on which the plan is to be based
- ◆ Start with the outline and gradually add details
- ◆ Be conscious of the back-and-forth process (hypothesis → verification → improvement)
- ◆ Top management responsible
- ◆ Ideally, actively involve the front-line personnel with a view to implementation

Guidelines	<ul style="list-style-type: none"> ◆ Design the organisation, including the corporate legal structure, in consistency with the club's management strategies and goals, paying particular attention to the appropriate placement of personnel, especially in responsible positions, and the clarification of authority and responsibilities.
Target State	<ul style="list-style-type: none"> ◆ The corporate legal structure, personnel placement, authority and responsibilities, and chain of command are consistent with the club's management strategies and goals, and an organisational design with effective governance has been established.
Rationale	<ul style="list-style-type: none"> ◆ Ensuring consistency with the club's management strategies and goals is the primary condition for the organisation to function. ◆ Therefore, it is essential to design the organisation based on the club's management strategies and goals, without being overly adapted to individuals. ◆ Elements to consider are wide-ranging, including the corporate legal structure, departments, authority and responsibilities, and the chain of command. In particular, attention is needed for the appropriate placement of personnel in responsible positions and the clarification of authority and responsibilities, as these greatly affect the organisation's function.
Key Initiatives	<ul style="list-style-type: none"> ◆ Organising the assumptions of the organisational design (club goals and strategies, purpose of organisational changes, necessary functions, various constraints, etc.) ◆ Formulating organisational design policies consistent with club goals and strategies (including the corporate legal structure) ◆ Appropriate placement of personnel to each position, especially responsible positions ◆ Clarification of responsibilities, authority, and the chain of command ◆ Review of the degree of achievement of objectives, and organisational revision as per the situation and strategy changes

Functional Organisation of Club Management



Officers defined in club licensing rules

J.Club Organisational Personnel Status



◆ Personnel were tallied by J.LEAGUE based on each club’s organisation chart using certain rules (based on 2025 J1–J3 categories).

[Average Number of Personnel by Function in Each Category (April 2025)]										(people)	[Reference]	(million yen)
	President	Directly under the President/Management Planning	Football	Operations	Marketing	Business	Administration	Sustainability	Total		Personnel expenses ¹	Average ²
J1 Average	0.85	0.5	13.8	15.7	11.2	18.8	9.7	3.64	78.8		386	4.89
J2 Average	0.8	0.1	10.8	6.7	5.1	10.0	5.3	4.2	45.5		189	4.15
J3 Average	0.8	0.1	4.7	5.8	1.9	6.0	3.2	1.8	29.3		103	3.51

*Football category does not count players/coaches
*Concurrent positions allocated proportionally where possible, including the president’s concurrent positions
*Tallied by function rather than individual club organisational titles (Social Cooperation listed as Sustainability)

[Maximum and Minimum Club Personnel Numbers]										(people)
	President	Directly under the President/Management Planning	Football	Operations	Marketing	Business	Administration	Sustainability	Total	
J1 Maximum	0.5	0.5	17.0	66.3	27.0	43.0	13.0	0.3	172	
J1 Minimum	1.0	0.0	0.0	3.3	6.0	10.0	3.33	1.0	27	
J2 Maximum	1.0	0.1	63.8	13.3	11.0	18.8	9.7	15.8	135	
J2 Minimum	1.0	0.0	1.0	5.0	3.5	5.0	1.0	0.0	20	
J3 Maximum	1.0	0.0	6.0	26.5	4.5	5.0	3.0	2.0	61	
J3 Minimum	0.5	0.0	0.3	0.6	1.2	3.1	7.2	1.1	14	

*Maximum and minimum extracted by total club personnel, showing breakdown; not maximum/minimum for each function

Note 1: Personnel expenses show financial values from general administration personnel expenses (director compensation, employee salaries, miscellaneous wages, etc.) in FY2024 club financial statements list, not calculated from personnel numbers in the table
Note 2: Averages calculated by dividing the above 2024 personnel expenses by 2025 personnel numbers, not average personnel expenses for staff in the table
Source: Produced by SHC based on internal J.LEAGUE data



Guidelines	<ul style="list-style-type: none"> ◆ Share the common understanding that human resources are the foundation of management, and alongside creating a safe and secure working environment, establish consistent HR systems based on management strategies and develop human resources that contribute to improved management capability.
Target State	<ul style="list-style-type: none"> ◆ A working environment is established where personnel working in the club can continue to work with enthusiasm and without worries about the future, while consistent HR systems based on management strategies are designed and operated, human resource development that contributes to improved management capability progresses, personnel are utilised in the right places, and they can make the most of their abilities.
Rationale	<ul style="list-style-type: none"> ◆ As the human capital management¹ concept spreads, human resources are the foundation of football club management, and recruiting and developing capable personnel and maximising their abilities has a significant impact on management results. ◆ However, without a minimum safe and secure working environment, labour issues and turnover problems may arise, so it is first necessary to establish labour management and various institutions/systems for personnel working at the club. ◆ Since personalised and ad hoc recruitment and evaluations do not lead to the strengthening of human resources, it is necessary to advance the clarification of human resource requirements and establish an appropriate evaluation system, while supporting individual careers and working on human resource development considering positions of responsibility.
Key Initiatives	<ul style="list-style-type: none"> ◆ Formulation of medium-to-long-term plans and design of an HR system based on management strategies, and human resource development that contributes to improved management capability ◆ Clarification of the Human Officer's responsibilities and authority as HR and labour manager, and strengthening of cooperation with each club and SHC, etc. ◆ Compliance with labour laws and establishment of a labour management system and various institutions/systems that allow for continuous and worry-free work ◆ Development of HR systems centred on appropriate evaluations in line with the club philosophy and the like and a remuneration system that corresponds to results ◆ Diverse recruitment and career support considering industry experience and employment status (including side jobs and dual employment) based on human resource requirements

Note 1: Human capital management refers to treating human resources as "capital" and maximising their value to lead to medium-to-long-term corporate value improvement

HR Operations that Managers Should Understand



- ◆ To ensure consistency between management strategies and HR strategies or measures, managers should understand the following HR operations:

Classification	Business Category	Main Business Content	Points and Trends that Managers Should Understand
Strategic Planning	HR Planning	System design / Organisational design / Personnel planning / Personnel expense management	<ul style="list-style-type: none"> ◆ Designing the business strategy itself from an HR perspective. Alignment with HR is essential to implement the business strategy. ◆ In recent years, utilising HR data and making decisions based on objective facts have become increasingly important.
	Organisational Management	Organisational culture building / Vision permeation / DE&I / Engagement improvement	<ul style="list-style-type: none"> ◆ Creating the company's "OS" and "culture." When managers articulate and communicate a vision and values, organisational unity is fostered (leading to building a strong organisation). ◆ Collecting employee voices through engagement surveys and other means and working to make improvements has become mainstream.
Infrastructure Development	Labour Management	Joining/leaving management / Attendance management / Payroll calculation / Social insurance procedures / Employee benefits	<ul style="list-style-type: none"> ◆ The minimum foundation in management. Compliance with the Labour Standards Act and related laws, as well as proper management of working hours and wage payments, are essential. ◆ By documenting fair systems and rules, trust is earned from employees, fostering a sense of security that leads to an environment where they continue to work with motivation.
	Compensation and Treatment	Wage/bonus system / Retirement allowance system	<ul style="list-style-type: none"> ◆ Not merely compensation for labour, but an element that draws out employee performance and promotes the achievement of business goals. ◆ Regular understanding of compensation levels and market trends is important to attract and retain the desired talent.
	Safety and Health	Industrial accident prevention / Health management	<ul style="list-style-type: none"> ◆ The foundation for maintaining productivity, and a corporate social responsibility. ◆ Industrial accidents and physical or mental ill health impact not only individuals but also harm the productivity of the entire organisation, making initiatives essential.
Personnel Management	Recruitment	Recruitment planning / Job posting management / Selection	<ul style="list-style-type: none"> ◆ Becomes an "investment activity" aimed at shaping the company's future. In recent years, competition for talent acquisition has intensified, making managers' involvement in recruitment essential for success. ◆ With the diversification of the labour market, the use of side work and concurrent employment is increasing. For clubs, depending on the type of job and contract form, sufficient benefits can be expected, so considering its introduction is advisable.
	Evaluation and Placement	Performance evaluation / Goal setting / Promotion/advancement / Transfer/placement	<ul style="list-style-type: none"> ◆ The engine that maximises organisational performance. Disclosing evaluation criteria and processes to employees results in transparent assessments that employees find acceptable. ◆ By recognising employees' skills and career aspirations and assigning them to the most suitable roles, both individual performance and organisational outcomes can be enhanced simultaneously.
	Human Resource Development	Development planning / Training implementation / Career development support	<ul style="list-style-type: none"> ◆ A mechanism for maintaining company growth. Define the skills and abilities needed for the business strategy, and develop employees by providing the necessary opportunities. ◆ In recent years, development has increasingly been regarded not as a cost but as an investment to increase human capital, and there has been a more active effort to provide opportunities for autonomous learning.



- ◆ J.LEAGUE Human Capital (JHC), which began in 2015 as a project to produce J.Club management talent, was incorporated in 2016 as a more open institution for the development of talent for the sports community. By 2025, there have been over 760 participants, with more than 180 SHC graduates moving into or transferring to the sports industry, and currently, more than 300 graduates are working in the sports industry.



Sports Human Capital (SHC)

Established: September 2016 Representative Director: Kosuke HONMA

Free employment placement businessLicence No. 13-M-300098

Web <https://shc-japan.or.jp/>

Medium-term Management Plan [2024–2028]

<https://shc-japan.or.jp/dl/2024/chukikeikaku2024.pdf>

VISION To be the driving force for the realisation of a rich sports life

◆ Sports Business Basic Course (2026 plan: April – May 2026)

- Learn fundamentals of professional sports organisation management using the J.LEAGUE CLUB MANAGEMENT GUIDE as a teaching material. Number of participants: 3 cohorts, 114 people total

◆ Sports Business Basic English Course (2026 plan: May – June 2026)

- Domestic and international participants learn about professional sports organisation management in English, using the English version of the J.LEAGUE CLUB MANAGEMENT GUIDE as a teaching material. Number of participants: 1 cohort, 24 people total

◆ Sports Business Master Course (2026 plan: August 2026 – March 2027)

- Delve into real-world examples and learn broadly and deeply about club management realities to acquire a foundation for decision-making for sports organisation managers. Number of participants: 17 cohorts, 574 people total

◆ Sporting Director Course (2026 plan: September 2026 – February 2027)

- Learn from the latest domestic and international case studies, aiming to develop and produce sporting directors who are active at football clubs around the world. Number of participants: 3 cohorts, 53 people total

◆ Free Job Placement

- Match job offers from sports organisations with job seekers who are SHC graduates
- SHC graduates' cumulative placement/transfer to the sports industry: 185 people
- Number currently in the sports industry: 303 people
*As of October 2025. Includes cases of career changes without SHC involvement

◆ Personnel Expenses Subsidy for Secondary and Dual Employment Staff

- Subsidise personnel expenses for newly hired secondary and dual employment staff
- Six months of personnel expenses and transportation costs subsidised, maximum 600,000 yen

◆ SHC Graduate Networking

- Provide a community where participants continue to connect and learn after completion
- Home Coming Day, SHC Café, book club, match viewing events, etc.



Guidelines	<ul style="list-style-type: none"> ◆ Establish a financial base that enables investments to be made according to a plan and that can withstand a certain level of risk, through solid budget control in terms of accounting and cash-flow, and by raising funds as required.
Target State	<ul style="list-style-type: none"> ◆ Meeting the financial criteria for a club license is the minimum requirement, on top of which financial health that can withstand a certain level of risk, in terms of both accounting and financial resources, is maintained, while at the same time allowing investments to be carried out according to plan.
Rationale	<ul style="list-style-type: none"> ◆ Since clubs cannot always raise funds flexibly, it is important that they remain financially healthy enough to withstand a certain level of risk, and, to grow, they must also be in a condition where they can make investments according to plan. ◆ First of all, to strengthen the financial base internally, it is important to create careful budget control considering the characteristics of football clubs, which have few opportunities for recovery during the fiscal year. ◆ However, since it can be difficult to retain significant internal reserves due to stakeholder relationships, it is necessary to implement appropriate fundraising measures to cover any shortages in required funds depending on the situation.
Key Initiatives	<ul style="list-style-type: none"> ◆ Understanding the unique accounting and tax rules and financial characteristics of football clubs ◆ Creating a budget that is achievable considering the medium-term plan ◆ Establishment of financial management systems (accounting system, accounting organisation, consulting accountant, tax accountant, etc.) ◆ Detailed budget and cash-flow management based on monthly data (progress management, sales forecast review, recovery plan consideration, review, etc.) ◆ Execution of fundraising measures such as capital increases and borrowing, considering capital policy as well

Response to Season Transition



- ◆ With the season transition, not only the J.LEAGUE but many J.Clubs are scheduled to change their fiscal year-end in FY2026, and the main points when shifting from a January fiscal year-end to a June fiscal year-end are as follows:

	2025												2026												2027												
	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6								
	Pre-transition fiscal year-end												5-month fiscal period						Post-transition first period fiscal year-end																		
J.LEAGUE Season	2025 Season												2026 Special Season						2026/27 Season														For the 2026/27 Season, as a special measure, excess liabilities and three consecutive years of deficit will not be subject to the licence-granting judgment. As a grace period for the 2027/28 Season, even if the excess liabilities have not been resolved, it is acceptable, but the amount of excess liabilities must not increase compared to the previous year. Additionally, clubs must not newly fall into excess liabilities. The count for three consecutive years of deficit will start.				
Club License													Special Measures																		Confirm with the parent company, major shareholders, financial institutions, audit corporation, tax accountant, etc.						
	★ 2026 Special Season judgment												★ 2026/27 Season judgment						★ 2027/28 Season judgment										Confirm the special resolution of the general meeting of shareholders is stipulated to be by the end of the last day of the changed fiscal closing month.								
Confirm and coordinate the fiscal year-end change with related parties													A						B						<div>A Extraordinary General Meeting or B Annual General Meeting</div>	Resolution of the general meeting of shareholders to amend the articles of incorporation (special resolution)											
General Meeting of Shareholders Resolution													Extraordinary General Meeting						Annual General Meeting								Final deadline →										
Preparation of minutes for the general meeting of shareholders																															Once the special resolution to amend the articles of incorporation is passed at the general meeting of shareholders, promptly prepare the minutes of the general meeting, recording the proceedings.						
Submission of change notification																									Final deadline →							While there is no specific deadline for submission, it must be submitted within 2 months of the end of the changed fiscal period.*					
(If necessary) Response to director term expiration																			Consider re-election + general meeting resolution												If the term was scheduled to expire in January 2027, re-election procedures would be necessary seven months earlier (if the original fiscal year-end was January).						
(If necessary) Response to interim fiscal closing and review																			Confirm in advance with the audit corporation						Post-transition first period interim period							Interim fiscal closing					

*The above are examples of procedures when changing from a January fiscal year-end to a June fiscal year-end, and each club needs to confirm and respond accordingly with their tax accountant, certified public accountant, etc.

<h2>Guidelines</h2>	<ul style="list-style-type: none"> ◆ Utilise legal professionals, such as lawyers, to ensure compliance with the latest laws and regulations in matters involving legal issues such as player contracts and to actively apply legal knowledge in negotiations and the like.
<h2>Target State</h2>	<ul style="list-style-type: none"> ◆ Systems and processes are clearly functioning so that the organisation's legal risks can be accurately grasped and decisions can be made on how to address them as a company.
<h2>Rationale</h2>	<ul style="list-style-type: none"> ◆ As there are a wide range of areas in club management where the law is relevant, it is essential for management decisions to not only comply with laws and regulations but also to correctly recognise anticipated legal risks. ◆ Contract negotiations and litigation responses have a significant impact on club management, so it is important to have a process that handles them without leading to adverse results for the club and to accumulate legal knowledge, for example by checking past cases. ◆ Since it is difficult for clubs to retain persons qualified as lawyers, it is necessary to establish a system based on contracts with external experts, primarily lawyers.
<h2>Key Initiatives</h2>	<ul style="list-style-type: none"> ◆ Regarding legal risks of corporate transactions, getting common recognition that each business department is the principal in its respective transactions (contracts are not the job of the legal department or lawyers) ◆ Accumulation of legal knowledge from past cases and continuation of awareness-raising programmes by business departments ◆ Incorporating legal checks with sufficient lead time into the decision-making process (specifying legal risks) ◆ Establishing a process whereby the latest laws and regulations are updated and reflected in a timely manner ◆ Establishing a system to regularly receive advice from external experts (lawyers) with sufficient knowledge



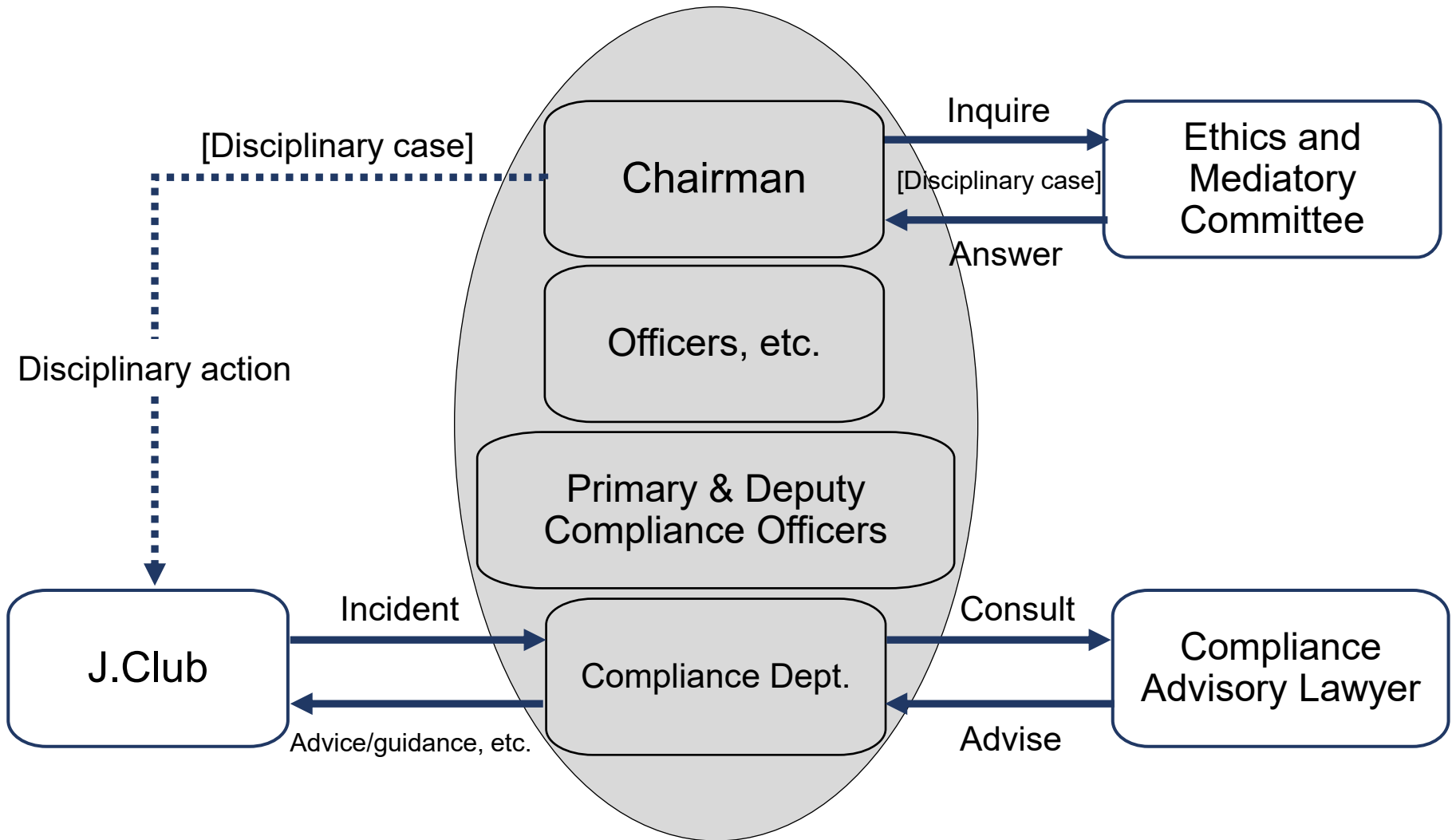
Guidelines	<ul style="list-style-type: none"> ◆ Recognise compliance as a critical element to achieve integrity, thoroughly implement preventive measures, and in the event of an incident, promptly report to the J.LEAGUE and appropriately respond externally as well.
Target State	<ul style="list-style-type: none"> ◆ Compliance issues do not occur in principle inside or outside the club, and if they do occur, the damage can be minimised. <ul style="list-style-type: none"> – Examples of compliance incidents: Various forms of harassment, discrimination, fraud/embezzlement, traffic violations (drunk driving), interaction with anti-social forces
Rationale	<ul style="list-style-type: none"> ◆ Compliance incidents not only damage the club but also the entire league (which can lead to the devaluation of the league), therefore, the goal should first be to prevent their occurrence, and if they should occur, to minimise the damage. ◆ Since the highest priority is to prevent incidents, it is important to thoroughly implement preventive measures such as compliance education. However, as the probability cannot be reduced to zero, continuous monitoring of incident occurrence, including deterrent effects, is also essential. ◆ If a compliance incident should occur, it is necessary to minimise brand value damage by promptly reporting to and coordinating with J.LEAGUE (J.LEAGUE Statutes Article 139).
Key Initiatives	<ul style="list-style-type: none"> ◆ Implementation of compliance education and awareness-raising activities within the club, including for players ◆ Raising awareness of compliance knowledge amongst external parties (such as supporters) and ensure that they are fully aware of compliance issues ◆ Establishing an organisational and supervisory system, including setting up a whistleblowing hotline (ideally both internally and at a third-party organisation) ◆ Ensuring thorough protocols for prompt reporting to the J.LEAGUE and appropriate disclosure of information externally when a compliance incident occurs ◆ Prompt formulation of recurrence prevention measures and internal and external dissemination in collaboration with J.LEAGUE and consulting lawyers

J.LEAGUE's Compliance Structure



- ◆ In the event of a compliance issue at a J.Club, it is necessary to promptly report and share it with the J.LEAGUE and also to take appropriate measures externally. As such, the J.LEAGUE has established a compliance response structure.

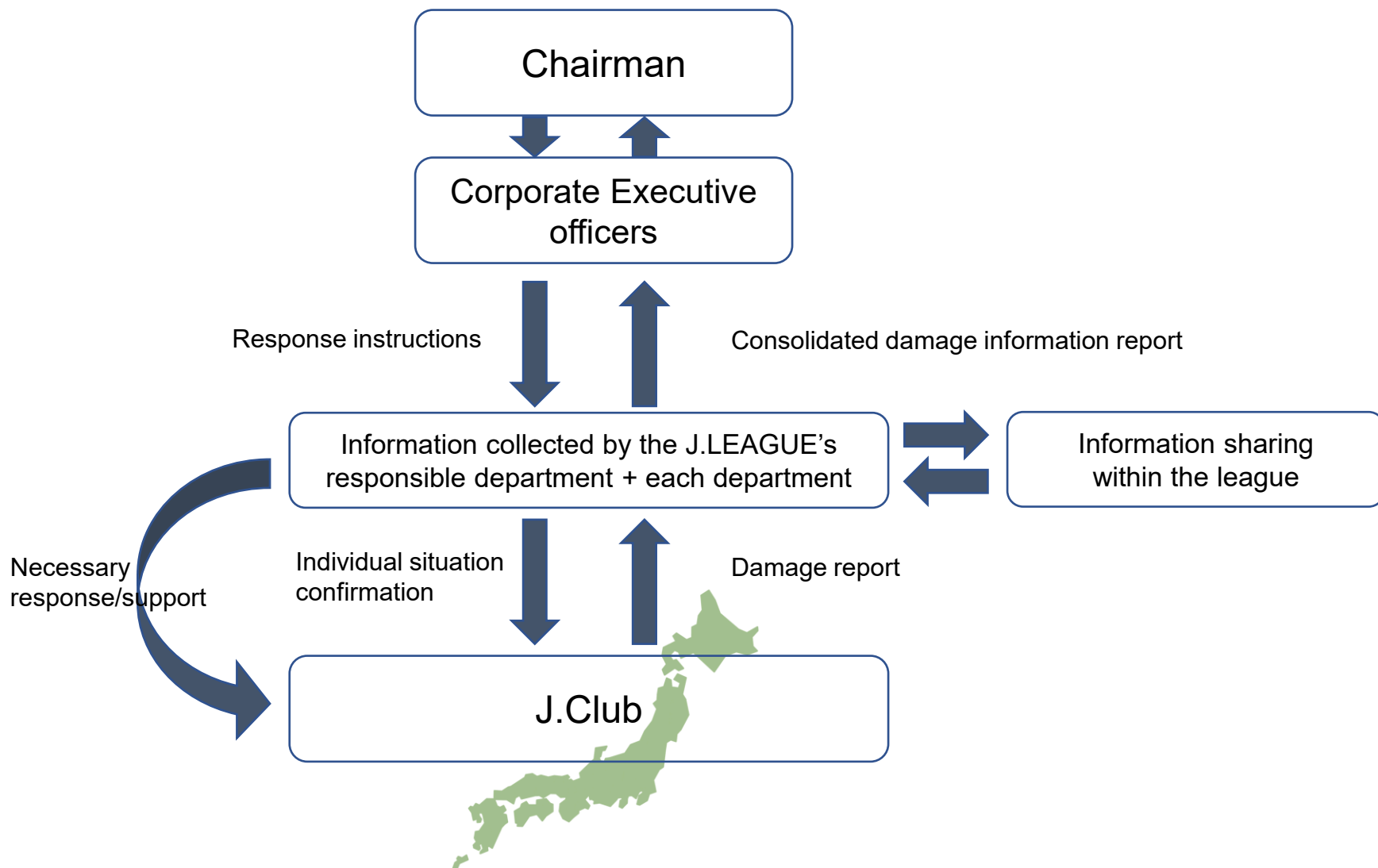
Reporting, sharing, and discussion of response measures



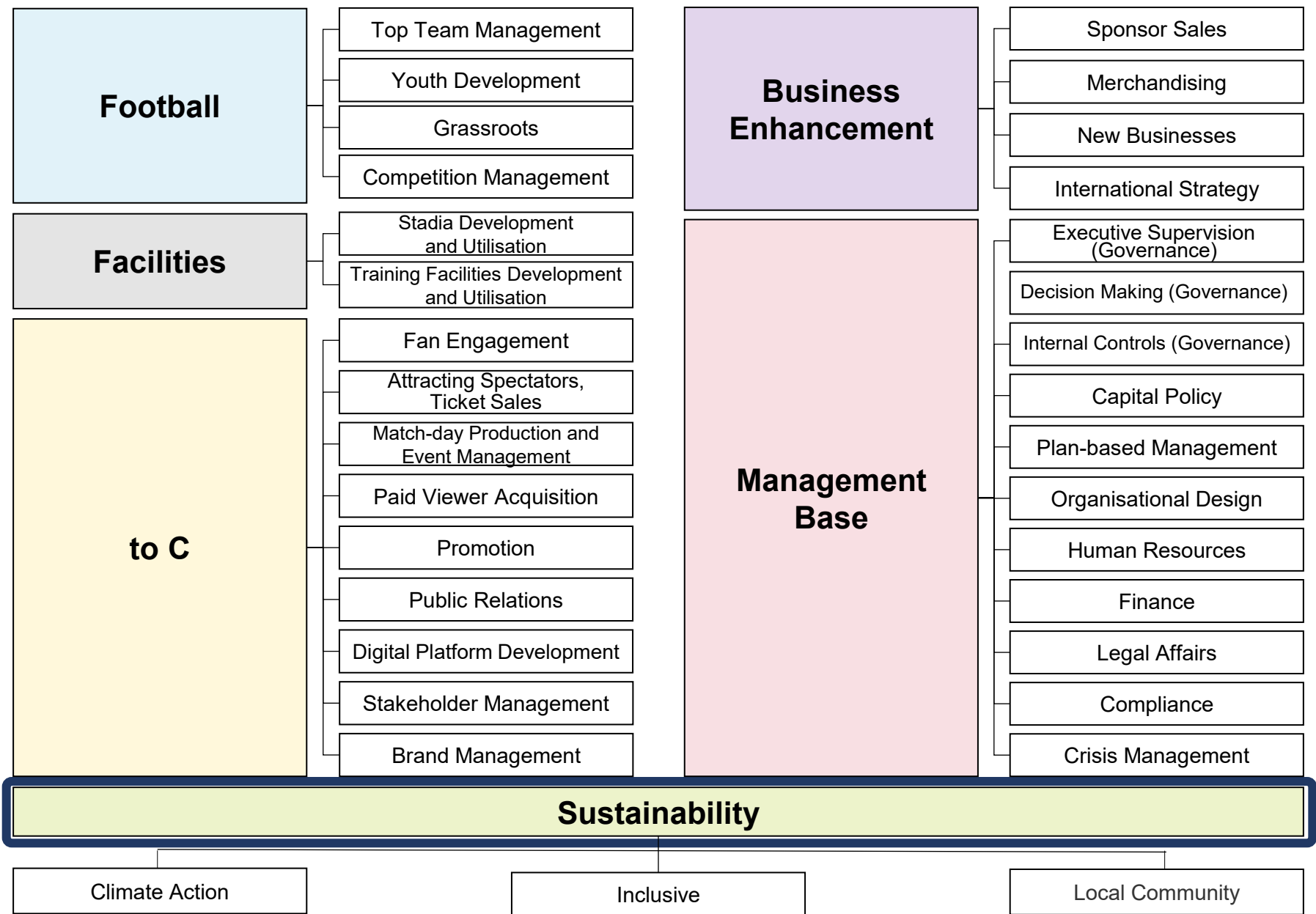
Guidelines	<ul style="list-style-type: none"> ◆ Establish a response policy in normal times and, in the event of a crisis, the top management takes the lead and works closely with all relevant parties, including the J.LEAGUE, to make decisions and respond quickly.
Target State	<ul style="list-style-type: none"> ◆ Simulations based on the Business Continuity Plan (BCP) have established a response image, and in the event of a crisis, adverse effects are kept to a minimum and recovery is rapid.
Rationale	<ul style="list-style-type: none"> ◆ The occurrence of crises, such as natural disasters or economic collapses, cannot itself be avoided, so the goal is to minimise adverse effects and recover to the pre-crisis state as soon as possible. ◆ During an actual crisis, it is difficult to take time to consider anything, so it is desirable to decide on a response policy, role assignment, and other response measures, for each type of incident during normal times. ◆ In times of crisis, quick decisions are required in the face of high uncertainty, so the top management must take the lead in making decisions and responding quickly.
Key Initiatives	<ul style="list-style-type: none"> ◆ Envisioning of cases during a crisis and pre-establishment of the response policy ◆ Transition to an “emergency” system led by the top management, as well as top-down rapid decision-making and response ◆ Close information sharing with the J.LEAGUE and local governments, etc. ◆ Regular confirmation of BCP manuals, etc., and updating of emergency contact information ◆ Start considering recovery measures as early as possible



- ◆ In the event of a major disaster in a club's hometown and related areas, the J.LEAGUE's responsible department will assess the situation of each club and share this information within the league, providing specific support as necessary under the direction of the league's management team.

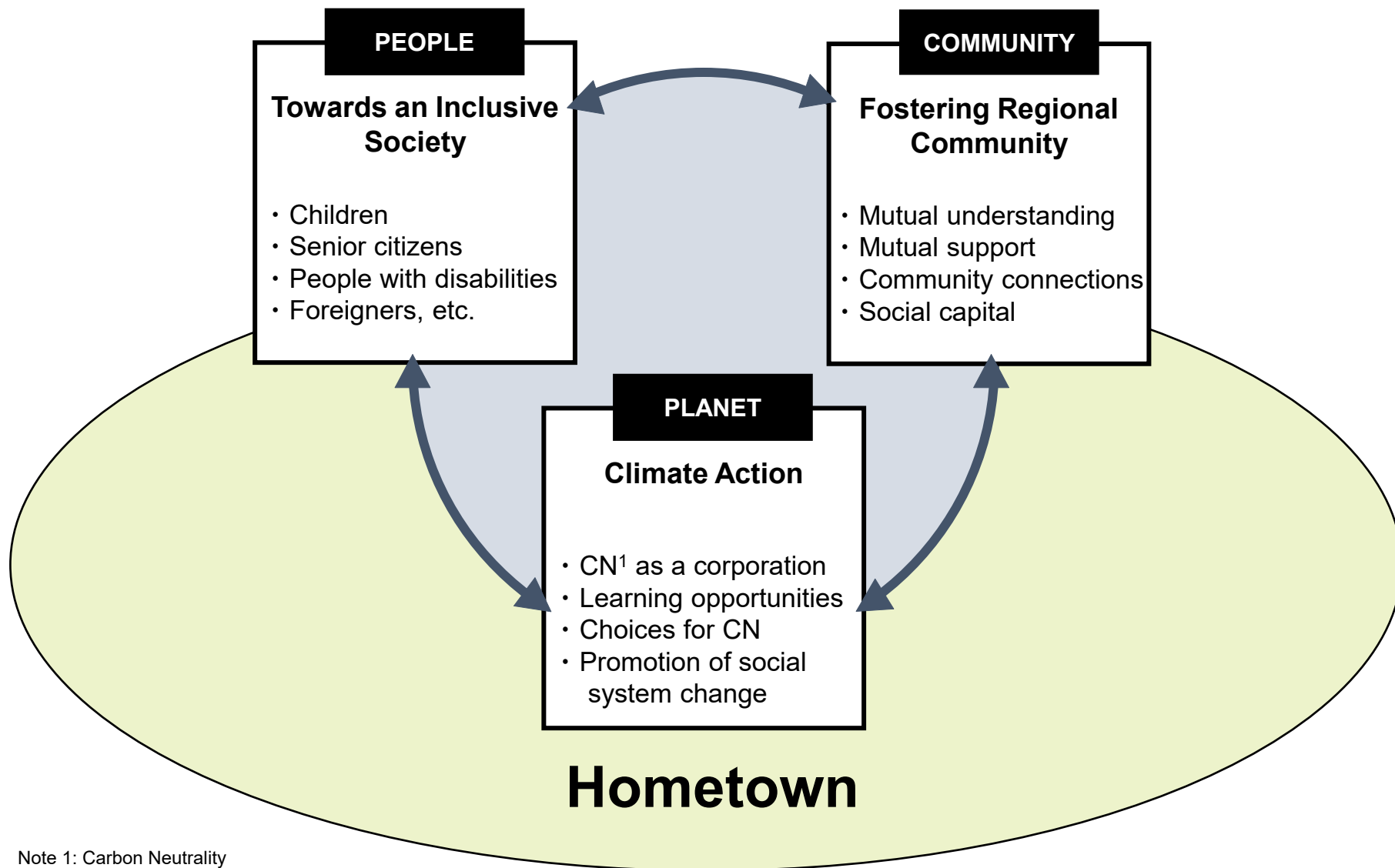


Details of Management Areas





- ◆ For the sustainability of football and sports, environmental and regional sustainability are essential. Set “Climate Action”, “Realisation of an Inclusive Society”, and “Fostering Regional Community” as main themes, with each club working on these in their hometown.



Guidelines	<ul style="list-style-type: none"> ◆ As climate change threatens the foundation of society and the basis of life, work on environmental sustainability since sports cannot be enjoyed with peace of mind without it.
Target State	<ul style="list-style-type: none"> ◆ Together with diverse stakeholders, advance mechanisms for achieving regional carbon neutrality while the club itself achieves a 50% reduction in CO2 emissions as a corporation (compared to the base year) by 2030.
Rationale	<ul style="list-style-type: none"> ◆ A healthy global environment is the foundation of society and the basis of life and is important for socioeconomic vitality. ◆ As a member of society, we must minimise negative impacts on the global environment. ◆ While enhancing environmental sustainability, we must advance initiatives according to regional circumstances and link them to regional revitalisation.
Key Initiatives	<ul style="list-style-type: none"> ◆ Understanding climate change ◆ Formulating a club vision with consideration for environmental and regional sustainability ◆ Creating policy, commitment, and a roadmap based on the club's vision ◆ Sustainability management aimed at minimising environmental impact in all activities ◆ Building a framework to work on environmental and regional sustainability together with fans & supporters and regional stakeholders

Guidelines	<ul style="list-style-type: none"> ◆ Promote initiatives aimed at realising a local community where all people are respected and can live authentically through football and sports.
Target State	<ul style="list-style-type: none"> ◆ Understanding the importance of an environment where all people are respected and can live authentically through football and sports is encouraged.
Rationale	<ul style="list-style-type: none"> ◆ Protecting everyone's right to live happily is the most fundamental principle. ◆ We have a responsibility and obligation to strive for a society where all people can live without discrimination or feeling unequal. ◆ Support initiatives are needed to ensure that socially vulnerable people, such as senior citizens, persons with disabilities, and low-income individuals, can actively participate in society without becoming isolated.
Key Initiatives	<ul style="list-style-type: none"> ◆ Fostering understanding within clubs regarding an inclusive society ◆ Establishing cross-organisational response systems and developing policies ◆ Fostering understanding within the community towards realising an inclusive society ◆ Providing opportunities through sport to respect diversity and deepen understanding of people from different backgrounds ◆ Promoting cooperation with facility owners on barrier-free infrastructure development

Guidelines	<ul style="list-style-type: none"> ◆ Increase attachment and pride in the local area and enhance social capital (connections and relationships between people) through the promotion of community-based activities, which represent one of the core purposes of J.Clubs.
Target State	<ul style="list-style-type: none"> ◆ A society overflowing with attachment to and pride in the local area, where mutual understanding among local people has deepened, and more people continue to connect with others while having fun.
Rationale	<ul style="list-style-type: none"> ◆ Support from local residents and businesses sustains club development, making continued mutual growth essential. ◆ It is important for clubs to function as more than just sports teams, serving as symbols of local identity and elements that strengthen community bonds. ◆ Clubs can provide dreams and hope for local people and serve as a source of vitality for the local community.
Key Initiatives	<ul style="list-style-type: none"> ◆ Understanding the 100 YEAR VISION ◆ Shared recognition of the club's significance in the community ◆ Establishing club policies and rules for smooth internal participation ◆ Implementing activities promoting community resident interaction (local festivals, community cleanups, workshops, intergenerational exchange, etc.) ◆ Information dissemination to expand activity reach

Examples of Initiatives to Enhance Environmental and Local Sustainability

Sustainability



- ◆ From January 2026, J.LEAGUE will start participating in the Sport Positive Leagues (SPL), the first in Asia.
- ◆ The SPL visualises each club's climate action initiatives, making it easy to understand their current status and track progress. While referencing each other's initiatives, we will accelerate the J.LEAGUE's overall climate action and strive to meet the 2030 targets.



Overview of the Sport Positive Leagues (SPL)

Outline	<ul style="list-style-type: none"> ◆ The SPL is a mechanism that quantifies football clubs' climate actions, making it easy to understand their progress and desired direction. ◆ It evaluates initiatives across 12 items important for climate change countermeasures using a proprietary evaluation criteria matrix and publishes scores and league tables. 		
Purpose and expected effects of introduction	<ul style="list-style-type: none"> ◆ To safeguard an environment where children of the future can continue to play sport, utilise the SPL's 12 items to strategically and effectively promote the J.LEAGUE's and J.Clubs' sustainability initiatives. Through this, contribute to achieving carbon neutrality, mitigate climate change, and strive to become a more trusted entity as a regional hub. ◆ Serve as a platform to learn from and utilise case studies from leading clubs around the world, and establish a mechanism whereby the entire J.LEAGUE can comprehend the current situation and make progress and improvements in climate action. 		
Operating organisation	◆ SPORT POSITIVE ¹ (UK)	Founding	◆ 2018, Founder Claire Poole (member of UEFA Social and Environmental Sustainability Committee, etc.)
Other participating leagues	◆ Premier League (England), EFL Championship (England), Bundesliga (Germany), and Ligue 1 (France)		
Target operations	1 Policy, Commitment, and Reporting	2 Renewable Energy	3 Energy Efficiency
	4 Sustainable Transport	5 Single-Use Plastics Reduction/Elimination	6 Waste Reduction/Management
	7 Efficient Use of Water	8 Plant-Based Food/Low-Carbon Food	9 Biodiversity
	10 Education	11 Communication and Engagement	12 Sustainable Procurement

Note 1: An organisation based in the UK established for the purpose of supporting sports organisations worldwide in the fields of climate change, sustainability, environmental protection, and biodiversity

Main Content of SPL's 12 Items

Sustainability



Target operations		Main content
1	Policy, Commitment, and Reporting	Clarify the club's environmental policy and goals, and demonstrate commitment to stakeholders. Publish progress and challenges in an annual report to foster understanding and cooperation.
2	Renewable Energy	Switch the electricity used at stadia and clubhouses to renewable energy. By changing contracts with electricity companies and introducing solar power generation at facilities, achieve CO2 emission reductions and stabilise electricity costs simultaneously.
3	Energy Efficiency	Reduce electricity consumption by installing LED lighting and energy-saving equipment. Understanding usage, pinpointing areas that can be made more efficient, and implementing improvements leads to reductions in CO2 emissions and utility bills.
4	Sustainable Transport	Review transport methods for players, staff, fans, and supporters, and encourage use of public transport, EVs, shared transport, etc. Cooperation with local governments and transport operators leads to emission reductions across the region and to the maintenance of transport infrastructure.
5	Single-Use Plastics Reduction/Elimination	Understand the volume of plastic used at stadia and clubhouses, and promote reduction and alternatives. By implementing measures such as introducing reusable cups and personal bottles, reduce waste and decrease environmental impact.
6	Waste Reduction/Management	Understand the quantity and types of waste produced at stadia and clubhouses, and encourage reduction, reuse, repair, repurposing, composting, and recycling. By establishing sorting and collection systems, achieve waste reduction and reduced environmental impact.
7	Efficient Use of Water	Understand the volume of water used for stadium toilets, showers, lawn irrigation, etc. Installing water-saving equipment and rainwater utilisation systems helps reduce water consumption, bills, and CO2 emissions.
8	Plant-Based Food/Low-Carbon Food	Incorporate plant-based menu items and local ingredients into meals served at stadia and clubhouses. By clearly indicating which menu items are plant-based and making them easy to select, support CO2 emission reduction and promote local production and local consumption.
9	Biodiversity	A variety of living things support the environment of stadium lawns and the practice grounds' surroundings. By reviewing pesticide use, planting native species, conducting cleanup activities, and holding nature observation meetings, etc., learn about and help protect biodiversity together with the local community, fans, and supporters.
10	Education	Create opportunities to learn together with players, staff, fans, supporters, and partner companies. Through events and workshops for fans and supporters, broaden understanding and support for the club's climate action.
11	Communication and Engagement	Share the club's environmental policies and initiatives via social media and official websites. Disseminating information improves brand value and fosters trust with companies and local governments.
12	Sustainable Procurement	Develop policies that prioritise environmental considerations and respect for human rights when procuring uniforms, merchandise, etc. Collaborating with suppliers and switching to lower-impact materials and local products help reduce CO2 emissions.

Details of the SPL are described in the J.LEAGUE Climate Action Handbook.

J.LEAGUE Climate Action Handbook is here: <https://www.jleague.jp/climateaction/pdf/climateactionmonth.pdf>

Hometown Activities



◆ Article 24 (J.Club Hometowns (Home Grounds)) Paragraph 2 of the J.LEAGUE Statutes states the following:

“J.Clubs must endeavour to popularise and promote football and other sports in their respective hometowns, working to

build up their club together with the local community
(including working on activities that contribute to the community).”



Club Initiatives: Hometown Activities



◆ J.Clubs are engaged in many hometown activities each year.

Aggregate of 60 Clubs' Hometown Activities in 2024

J.Clubs participate in many hometown activities each year for a wide range of purposes, making them an essential part of regional development and issue resolution.

60 Clubs aggregate

Annual number of hometown activity implementations:

32,135

SHAREN! Activity Count among Them:

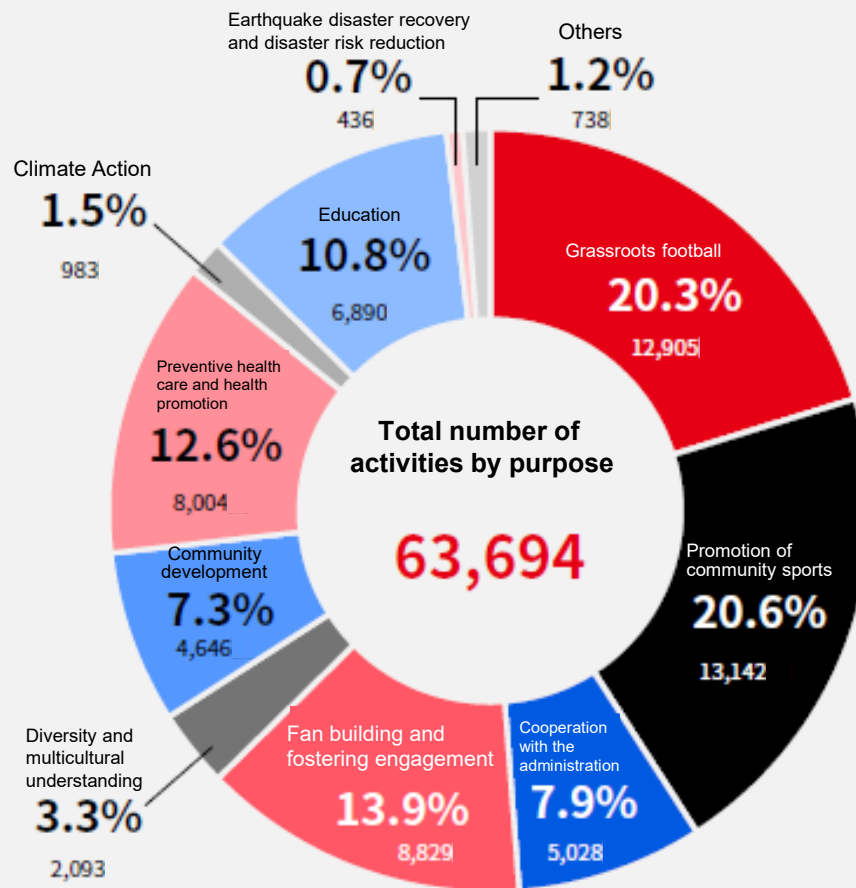
3,755

*Methods where three or more parties work together on common social issues

Structure of Activity Objectives

*The number of hometown activities carried out by each club is aggregated based on reports from the clubs.

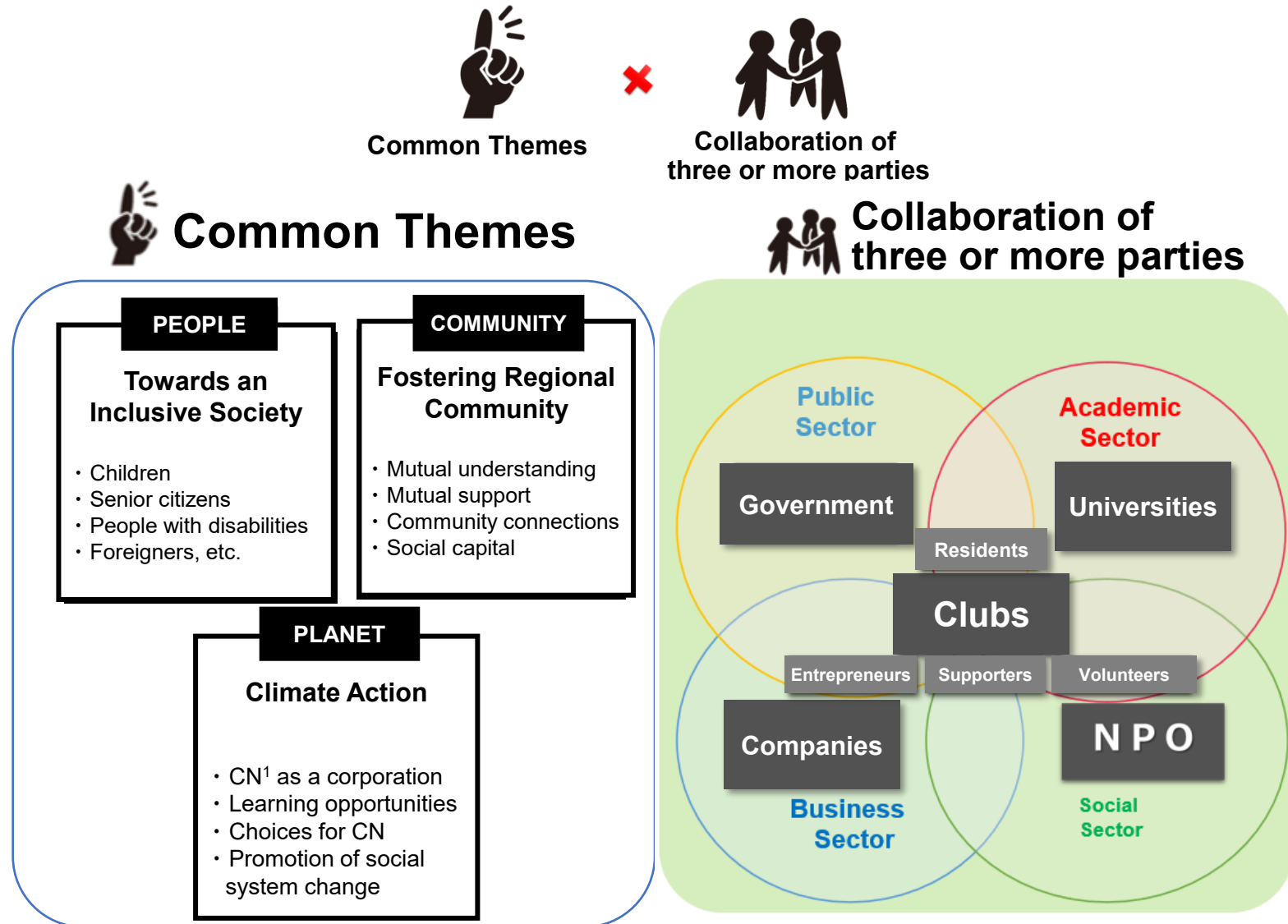
*As "activity objectives" can be selected multiple times for a single activity, the total number of activities is displayed.



SHAREN!



- ◆ SHAREN! is a framework for solving local social issues through cooperation with diverse local stakeholders.





◆ The SHAREN! activities listed here are cases of clubs that won awards at the 2025 J.LEAGUE SHAREN! Awards.

Social Challenger Award



FC Tokyo

**The future depicted by “NO PLANET, NO TOKYO”
“HIGH HOPE” nurtures the dreams of boys**

An enhanced programme building on the continuous cooperation for rehabilitation and social reintegration of boys at Tama Juvenile Training School since 2016, fostering their strength to become active members of society.

Public Award



Sanfrecce Hiroshima

**The counterattack of Yokogawa Shopping Street
following the opening of the “city centre stadium”**

Activities to revitalise the shuttle bus departure and arrival point for the former stadium, which was taken off the main access route with the opening of the new stadium, even after the new stadium opened.

Meiji Yasuda Local Vitality Award



Vanraure Hachinohe

Vanraure Hachinohe “School Trip Day”

To provide educational value to children in the hometown, embody diversification of social studies field trips, and offer an opportunity to learn that there is a professional sports team in the town where they live, it invites primary and secondary school students in the hometown to home games as the venue for social studies field trips and excursions.

Media Award



V-Varen Nagasaki

**Messages for peace to all of Japan, the world, and the
next generation, disseminated by professional sports
clubs (J.LEAGUE and B.LEAGUE) in an atomic-bombed
city, working together with the local government and
high school students**

Peace studies conducted together with top team players, staff, and high school students, which clubs see as their mission to continue spreading as professional sports clubs in an atomic-bombed city that will mark the 80th year since the atomic bombing in 2025.

Club Selection Award



Montedio Yamagata

**“From the power of ‘voice’ to a region where
seniors shine and thrive”
O-60 Montedio Yamabiko**

Through voice polishing training and stadium greeting activities for active seniors, it creates improvements in health, new connections, and opportunities to thrive.

Fan & Supporter Selection Award



Avispa Fukuoka

**2,000 people’s “one step” changes daily life from
the next day! “TAKE ACTION Week!”**

Received the most votes on the special page.
Engaging as a party in events and workshops where more than 2,000 people can participate during home games creates opportunities to take the first step towards resolving issues from the next day onward. A wide variety of people were also involved in planning and operation, creating actions that embodied SHAREN! as a business as well.

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Comparison with the World

J.LEAGUE has achieved steady growth since its launch in 1993, overcoming various challenges and changes in the environment over more than thirty years. However, the Premier League and Europe's top five leagues have developed even more rapidly, and as the data shown here clearly indicates, there is currently a significant gap in popularity, capability, and financial scale.

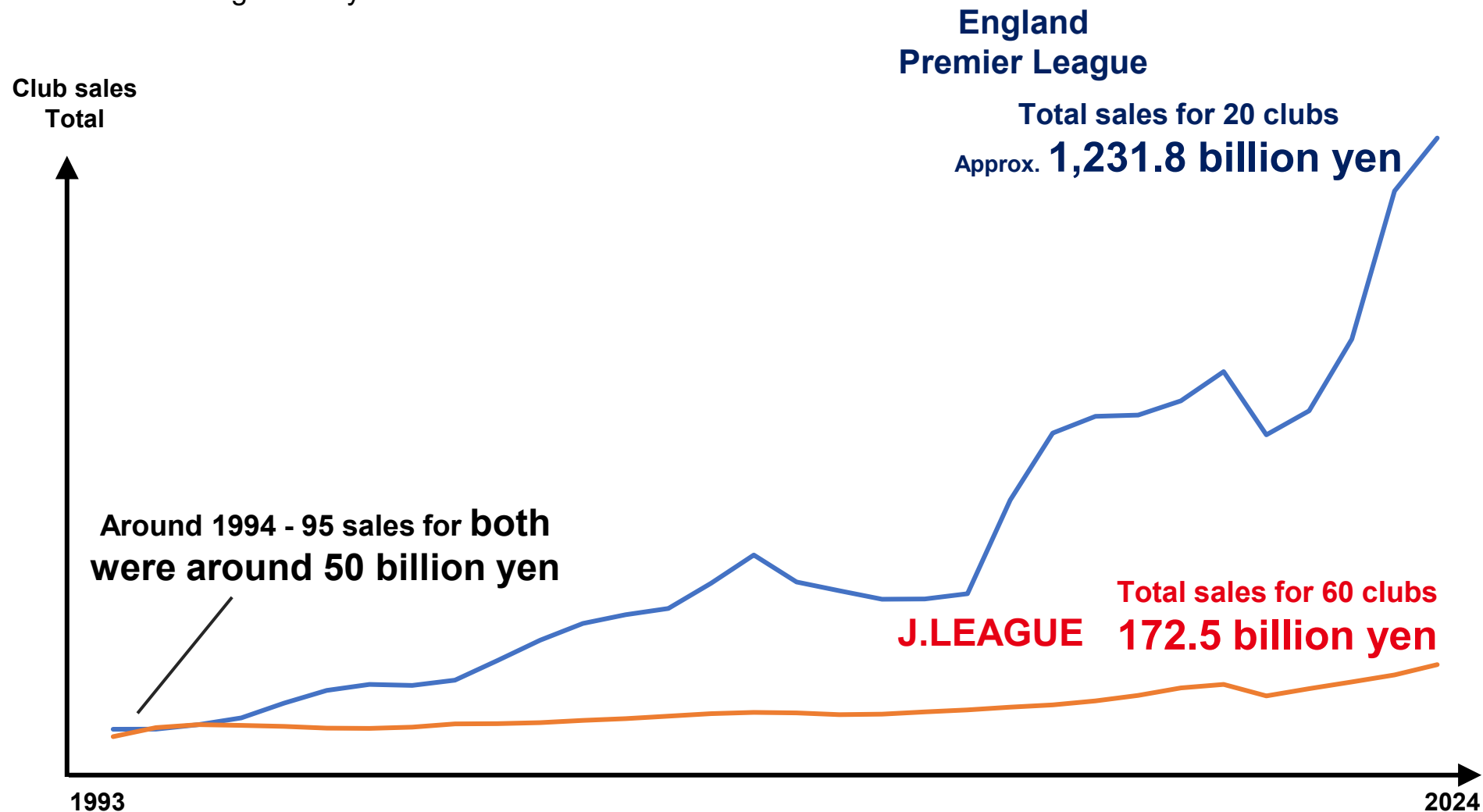
We must continue various reforms and challenges to achieve our vision for the Next 10 Years: "J.LEAGUE that can win titles in Asia and take on the world," "Japan National Team members from European League clubs and J.LEAGUE clubs," and "Boost total J.LEAGUE sales by 1.5 to 2 times."

- ◆ **Growing divide with the rest of the world (Premier League and J.LEAGUE)**
- ◆ **International Club Operating Revenue**
- ◆ **European Club Operating Revenue Breakdown**
- ◆ **European Club Operating Revenue Composition**
- ◆ **European Club Operating Revenue Composition: UEFA Distributions**
- ◆ **FIFA Club World Cup Participating Club Accounting Data**
- ◆ **Broadcasting Rights Revenue League Comparison**
- ◆ **Average Attendance Count and Average Capacity Comparison: By League**
- ◆ **Average Attendance Count and Average Capacity Comparison: By Club**
- ◆ **Social Media Followers Comparison: By League**
- ◆ **International Social Media Followers Comparison: By Club**
- ◆ **Average Player Annual Salary Comparison: By League**
- ◆ **International Transfer Revenue Comparison: By Club**
- ◆ **Club Analysis by Revenue Scale (23/24 season)**

Growing divide with the rest of the world (Premier League and J.LEAGUE)



- ◆ Around 1994–95, the Premier League and J.LEAGUE had similar scales of about 50 billion yen, but due to factors such as the surge in broadcasting rights fees, the divide with the rest of the world has widened significantly.



*Figures are for the England Premier League from the 1992 - 93 to the 2021 - 22 season. Figures for the J.LEAGUE are from the 1993 to 2022 season.

*Average yen - € exchange rate is calculated separately for each season. For the 2021 - 22 season the exchange rate was 1 Euro = 128.435 yen

*For the 2022-23 season onwards, the yen exchange rate calculation uses dollars. For the 2023 - 24 season the exchange rate of 1 Dollar = 153.99 yen (as of 3 November 2025 close)

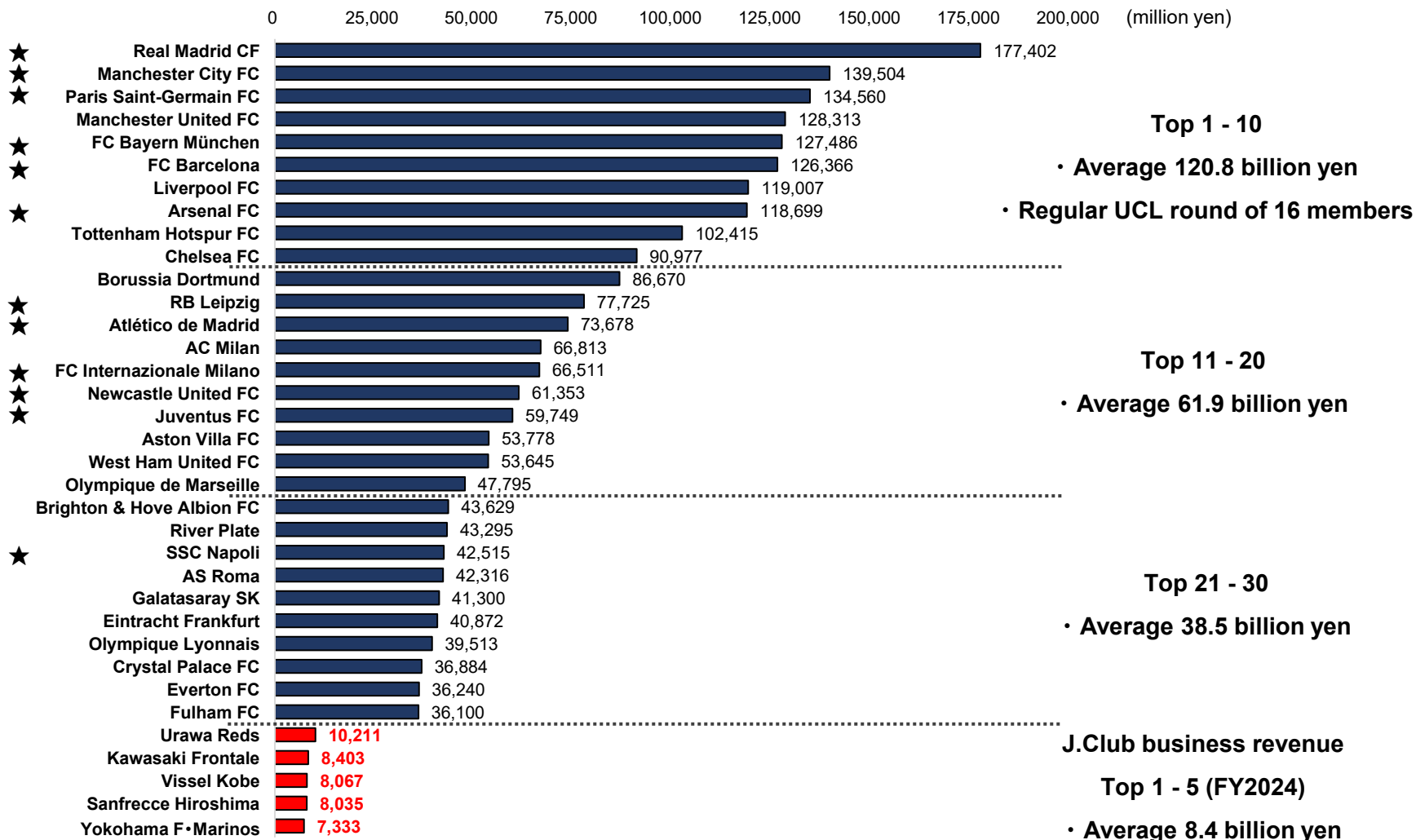
Source: Produced by SHC based on Deloitte Football Finance, J.LEAGUE, and Football Benchmark data

International Club Operating Revenue



- ◆ The gap between J.clubs and top foreign clubs is huge, as even the 30th ranked foreign club is over three times the size of the top Japanese club.

International Club Business Revenue
(23/24 Season, Top 30 international clubs + Top 5 J.LEAGUE clubs)



*European club revenue does not include player transfer fees. J.Club revenue includes player transfer fees *Exchange rate of 1 Dollar = 153.99 yen (as of 3 November 2025 close)

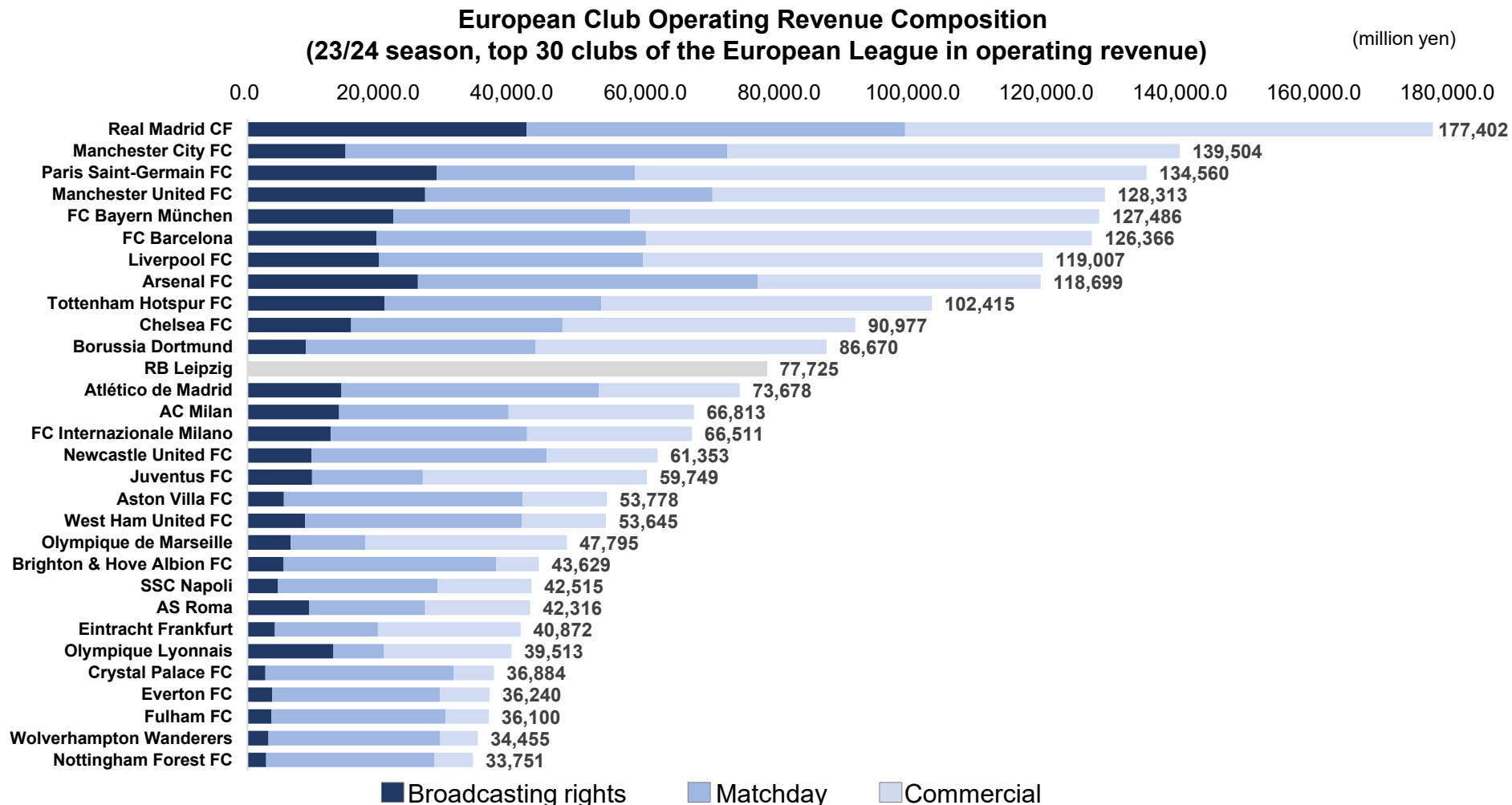
*For European/South American leagues, the 23-24 season. For J.LEAGUE, the 2024 season.

*★ indicates best 16 teams in the 23/24 season European Champion's League

Source: Produced by SHC based on Football Benchmark and J.LEAGUE data

European Club Operating Revenue Breakdown

- ◆ There is a significant revenue gap between top and lower clubs, with top clubs also earning substantial commercial revenue and matchday revenue in addition to broadcasting rights. Additionally, there are considerable disparities in the level of influence exerted by stakeholders such as companies and fans.



*Exchange rate of 1 Dollar = 153.99 yen (as of 3 November 2025 close)

*Definitions of each revenue item: Broadcasting rights - domestic and international match broadcasting rights; includes prize money. Matchday - matchday-related revenue including tickets and food & drink. Commercial - sponsor and merchandise sales revenue, etc.

*As the composition of RB Leipzig except for broadcasting rights (UEFA) has not been disclosed, the white part is unknown

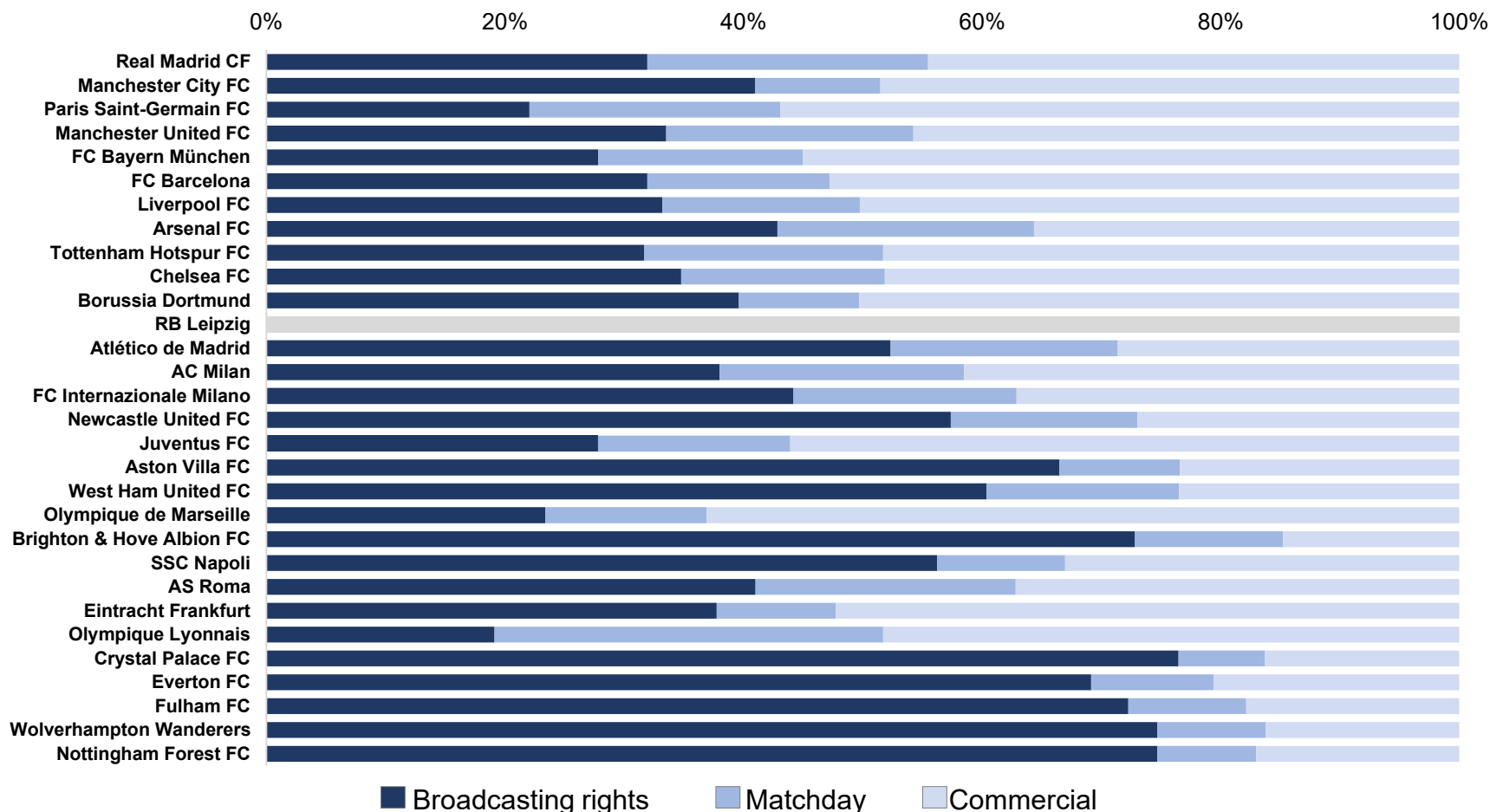
Source: Graph produced by SHC based on Football Benchmark data

European Club Operating Revenue Composition



- ◆ Overall, broadcasting rights, including UEFA, account for a high proportion. Top-tier clubs have high commercial revenue, while at clubs a tier below, the proportion of broadcasting rights is extremely high.

European Club Operating Revenue Composition
(23/24 season, top 30 clubs of the European League in operating revenue)



*Definitions of each revenue item: Broadcasting rights - domestic and international match broadcasting rights; includes prize money. Matchday - matchday-related revenue including tickets and food & drink. Commercial - sponsor and merchandise sales revenue, etc.

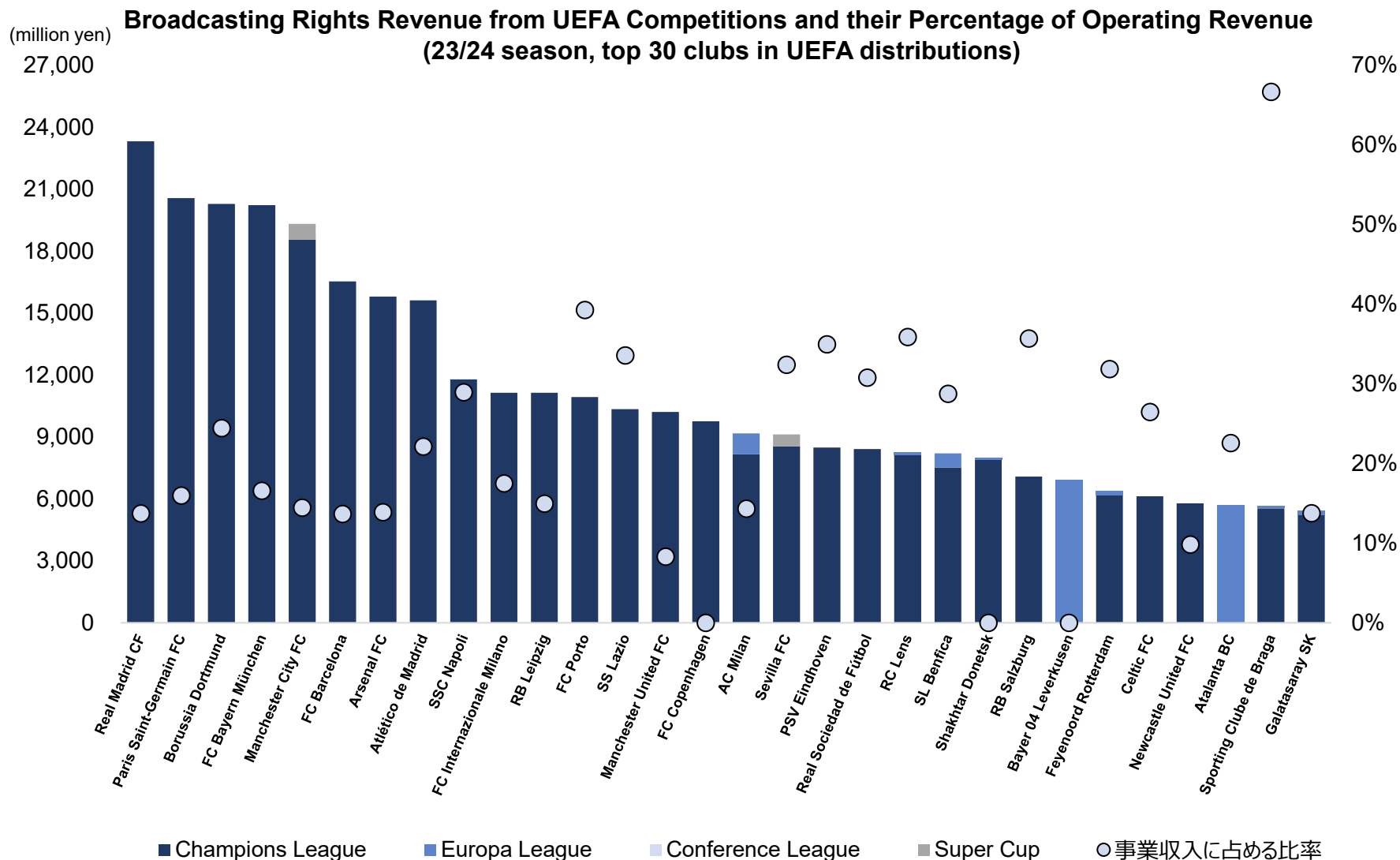
*As the composition of RB Leipzig except for broadcasting rights (UEFA) has not been disclosed, the white part is unknown

Source: Graph produced by SHC based on Football Benchmark data

European Club Operating Revenue Composition: UEFA Distributions



◆ Major European clubs are highly dependent on UEFA distributions.



*Exchange rate of 1 Dollar = 153.99 yen (as of 3 November 2025 close)

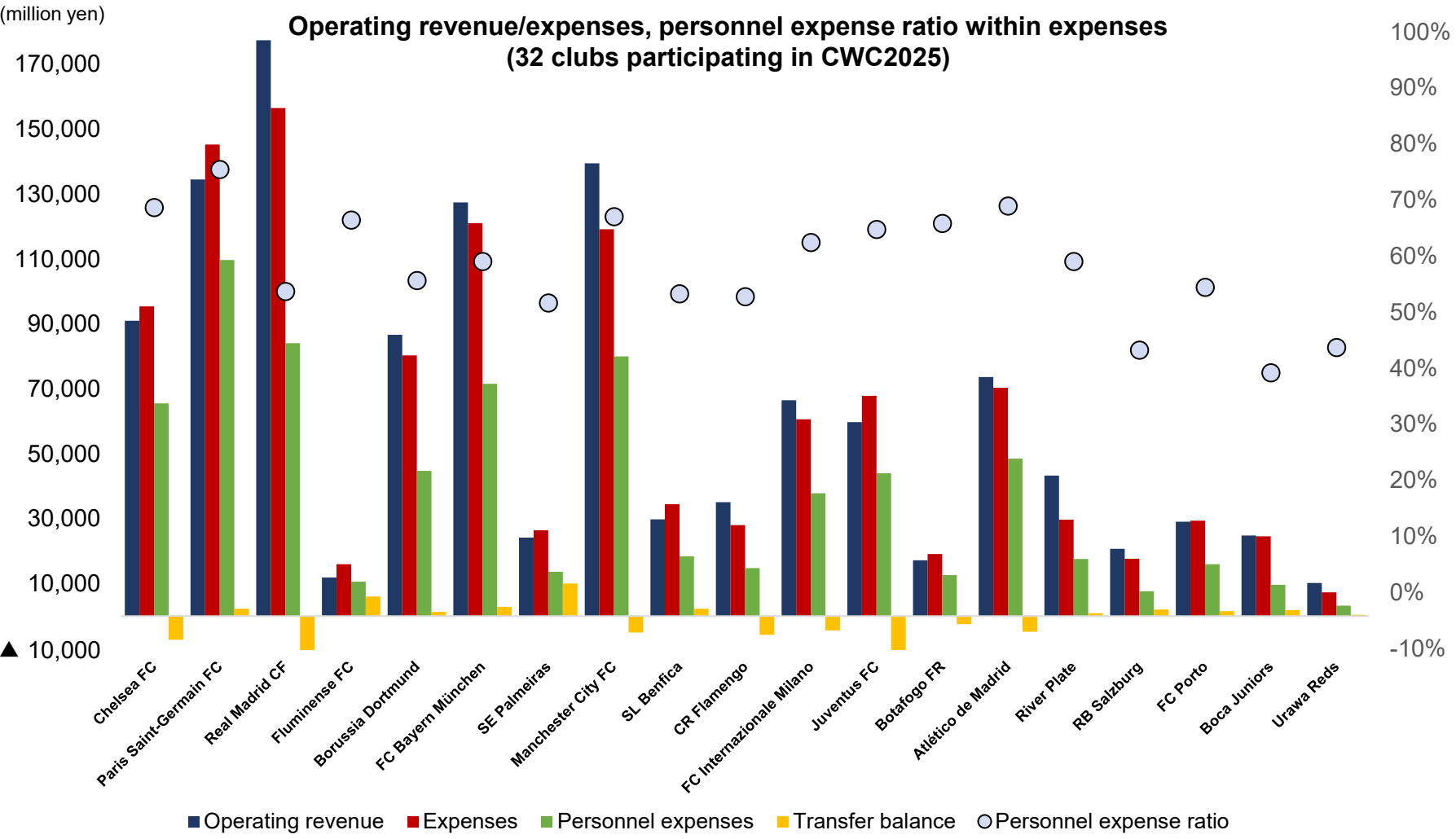
*FC Copenhagen, Shakhtar Donetsk, and Bayer 04 Leverkusen ratios not calculated due to unregistered revenue data

Source: Graph produced by SHC based on Football Benchmark data



FIFA Club World Cup Participating Club Accounting Data

◆ Since clubs chosen from each continental confederation participate, business scales vary widely, but personnel expense ratios are generally higher than those of J.Clubs.

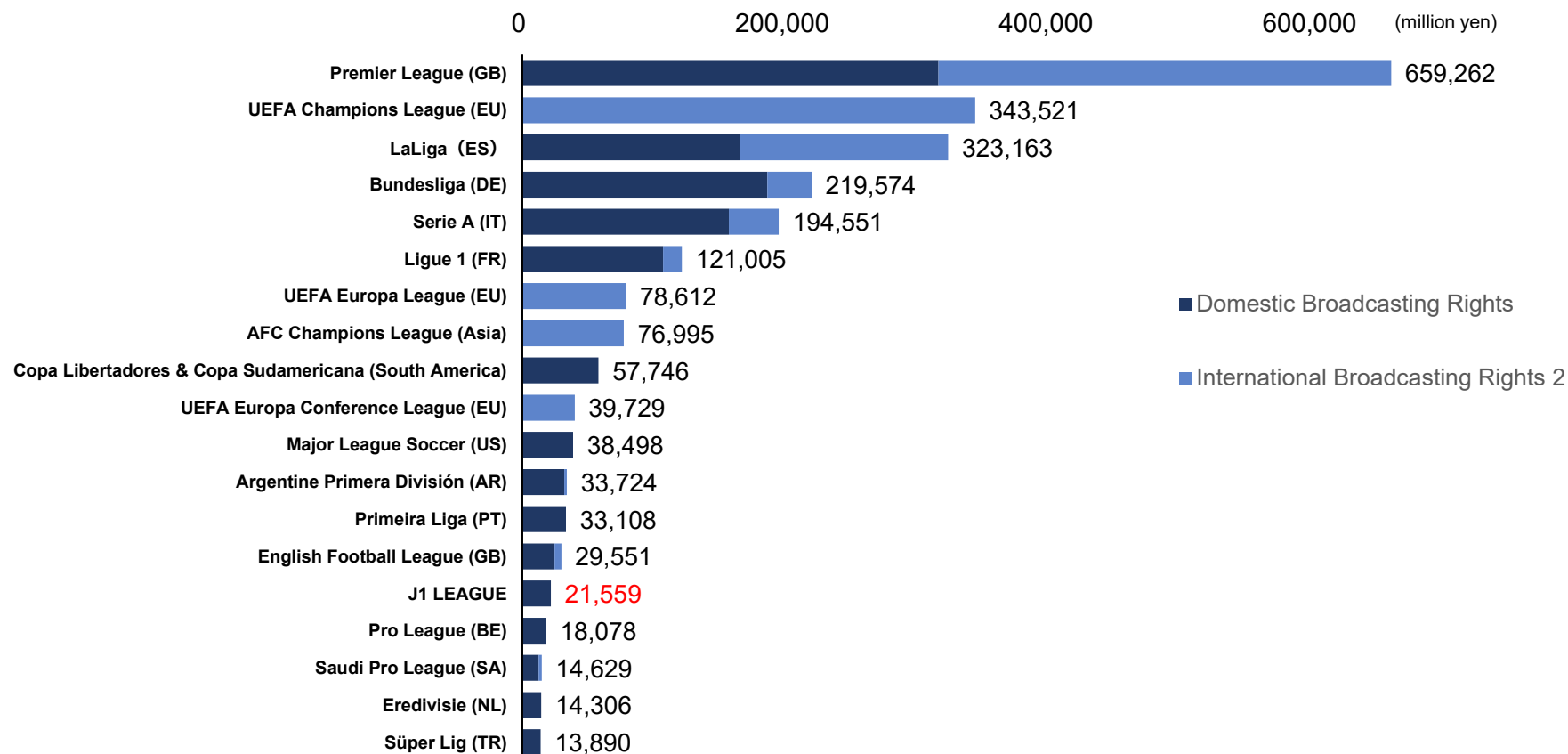


*Exchange rate of 1 Dollar = 153.99 yen (as of 3 November 2025 close)
*Monterrey, Inter Miami, Mamelodi Sundowns, Esperance, Al Ain, Al Ahly, Los Angeles FC, Auckland City, Ulsan HD, Seattle Sounders, Pachuca, and Wydad Athletic Club ratios not calculated due to unregistered revenue data
Source: Produced by SHC based on Football Benchmark and J.LEAGUE data

Broadcasting Rights Revenue League Comparison

◆ J.LEAGUE is far behind the results achieved by major European leagues.

**League and Tournament Annual Broadcasting Rights Revenue
(Top leagues in Europe, America, and Asia)**



*Exchange rate of 1 Dollar = 153.99 yen (as of 3 November 2025 close)

*Country/Region: (GB): England, (EU): Europe, (ES): Spain, (DE): Germany, (IT): Italy, (FR): France, (US): United States of America, (AR): Argentine, (PT): Portugal, (BE): Belgium, (SA): Saudi Arabia, (NL): Netherlands, (TR): Turkey

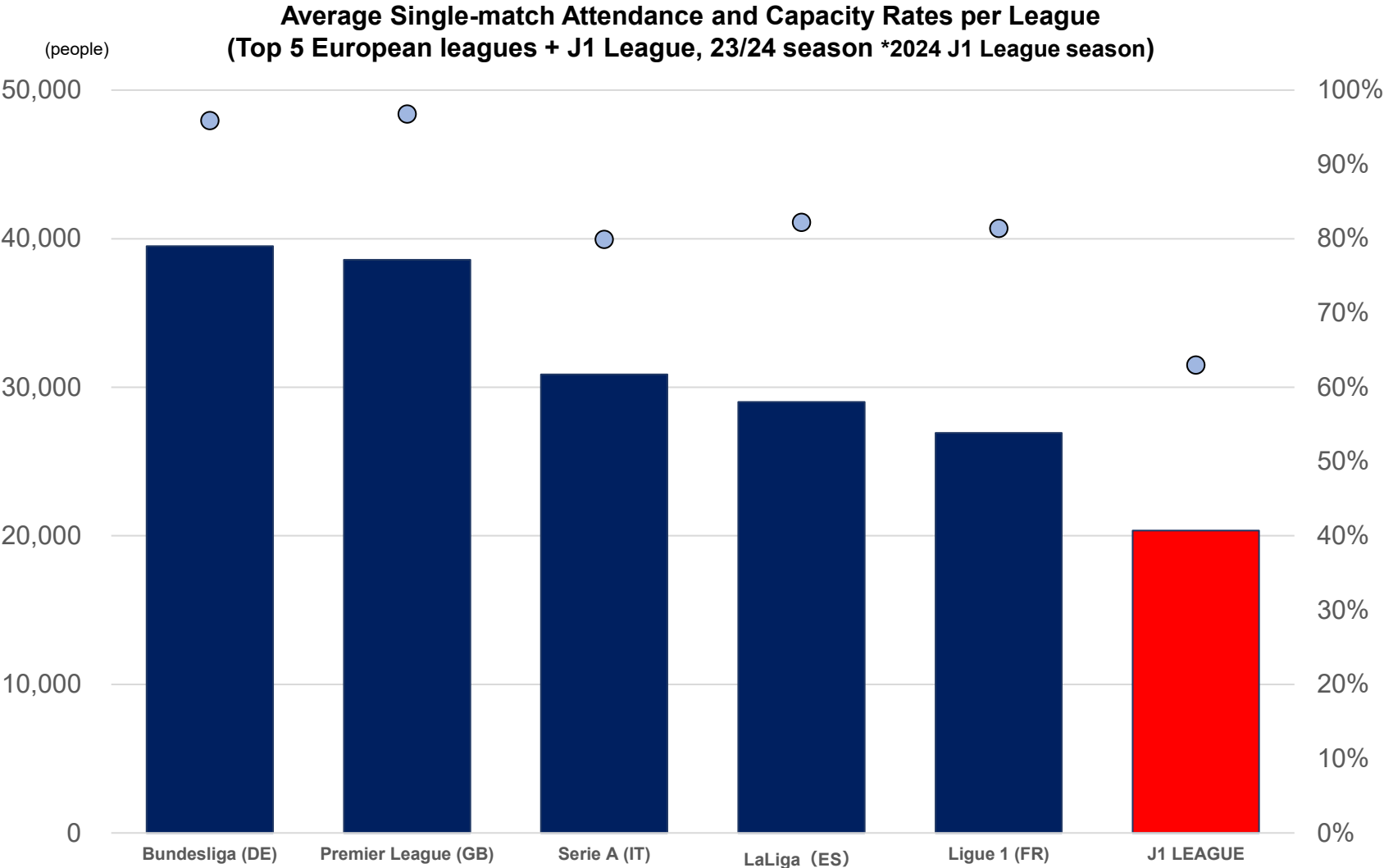
*Amount disbursed to clubs for UEFA Champion's League, European League and Conference League

Source: Graph produced by SHC based on Football Benchmark data

Average Attendance Count and Average Capacity Comparison: By League



◆ J1 League attendance is about half of Bundesliga and Premier League, capacity rates are also low.

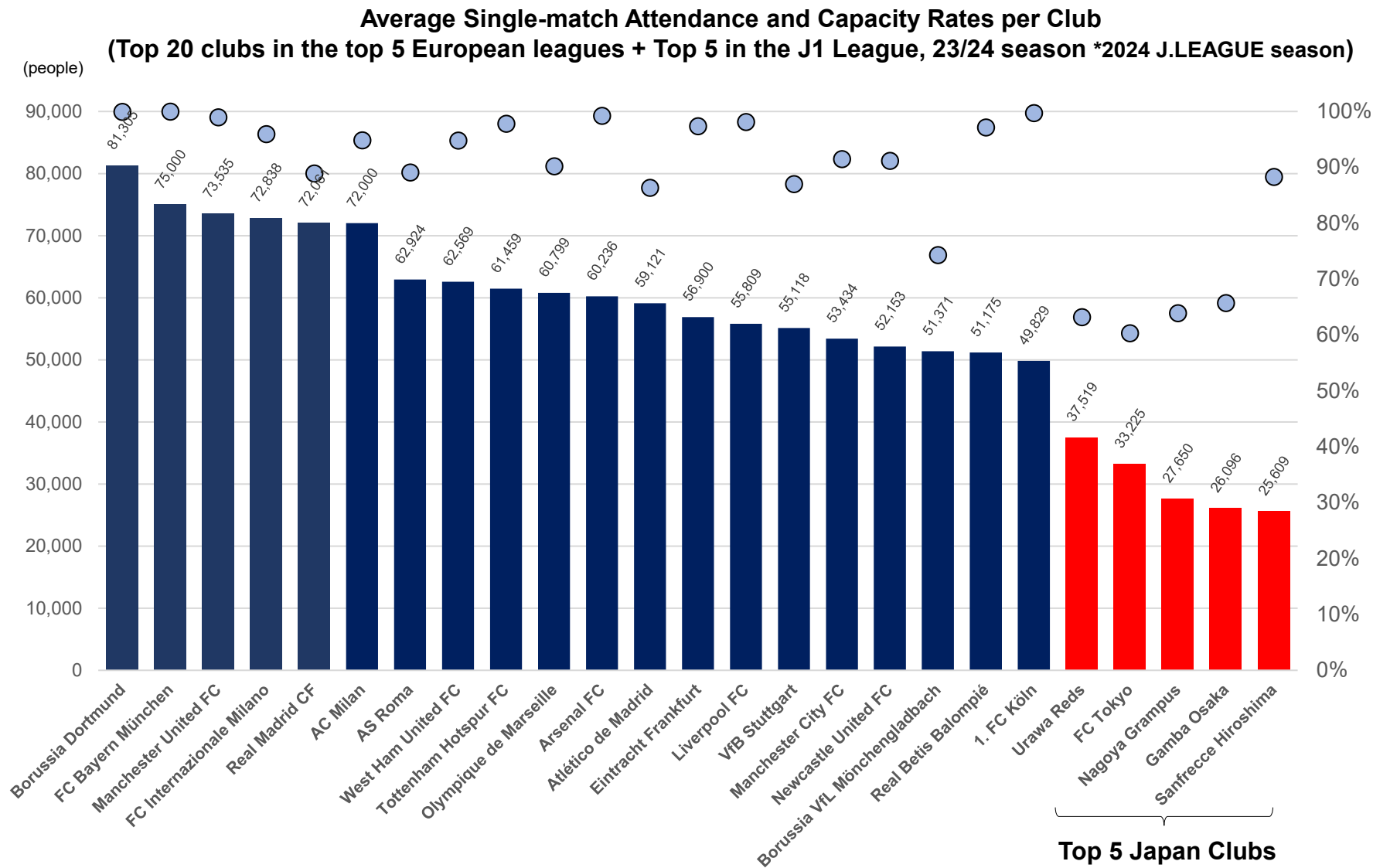


*Country/Region: (ES): Spain, (GB): England, (IT): Italy, (DE): Germany, (FR): France
*Average capacity rates are calculated by estimating from the average capacity rate of clubs belonging to each league.
Source: Produced by SHC based on Football Benchmark data and J.LEAGUE



Average Attendance Count and Average Capacity Comparison: By Club

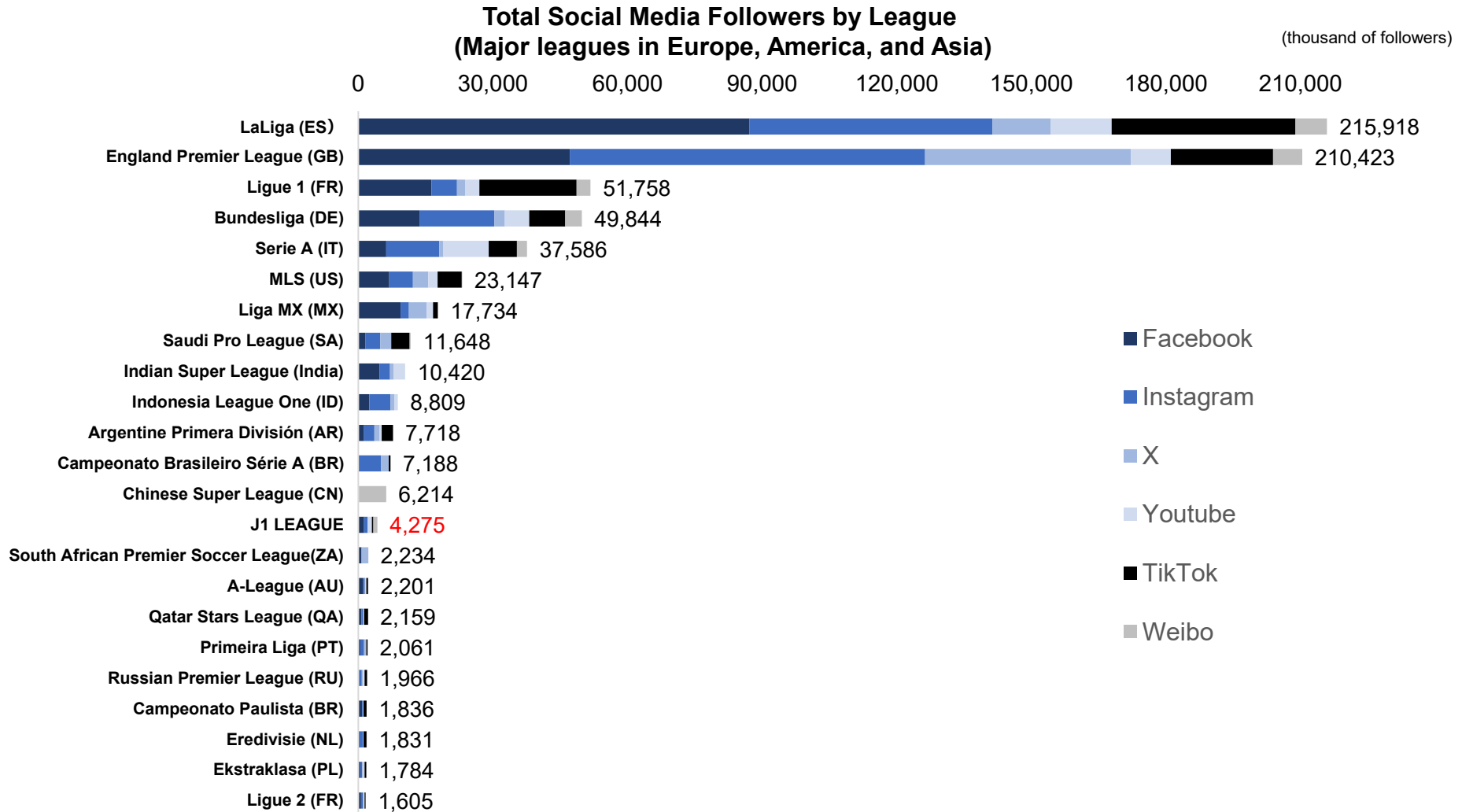
- ◆ Even for top J.LEAGUE clubs, match attendance and capacity rates are both far behind the top European clubs.



Social Media Followers Comparison: By League



- ◆ Various national leagues, including Europe's top five leagues, are increasing their followers. Meanwhile, the J1 League has a lower level of followers than even some leagues in non-European continental confederations.



*Country/Region: (ES): Spain, (GB): England, (FR): France, (DE): Germany, (IT): Italy, (PT): Portugal, (BE): Belgium, (US): United States of America, (MX): Mexico, (SA): Saudi Arabia, (ID): Indonesia, (AR): Argentine, (BR): Brazil, (CN): China, (ZA): South Africa, (AU): Australia, (QA): Qatar, (PT): Portugal (RU): Russia, (NL): Netherlands, (PL): Poland

*Number of followers as of 2 November 2025

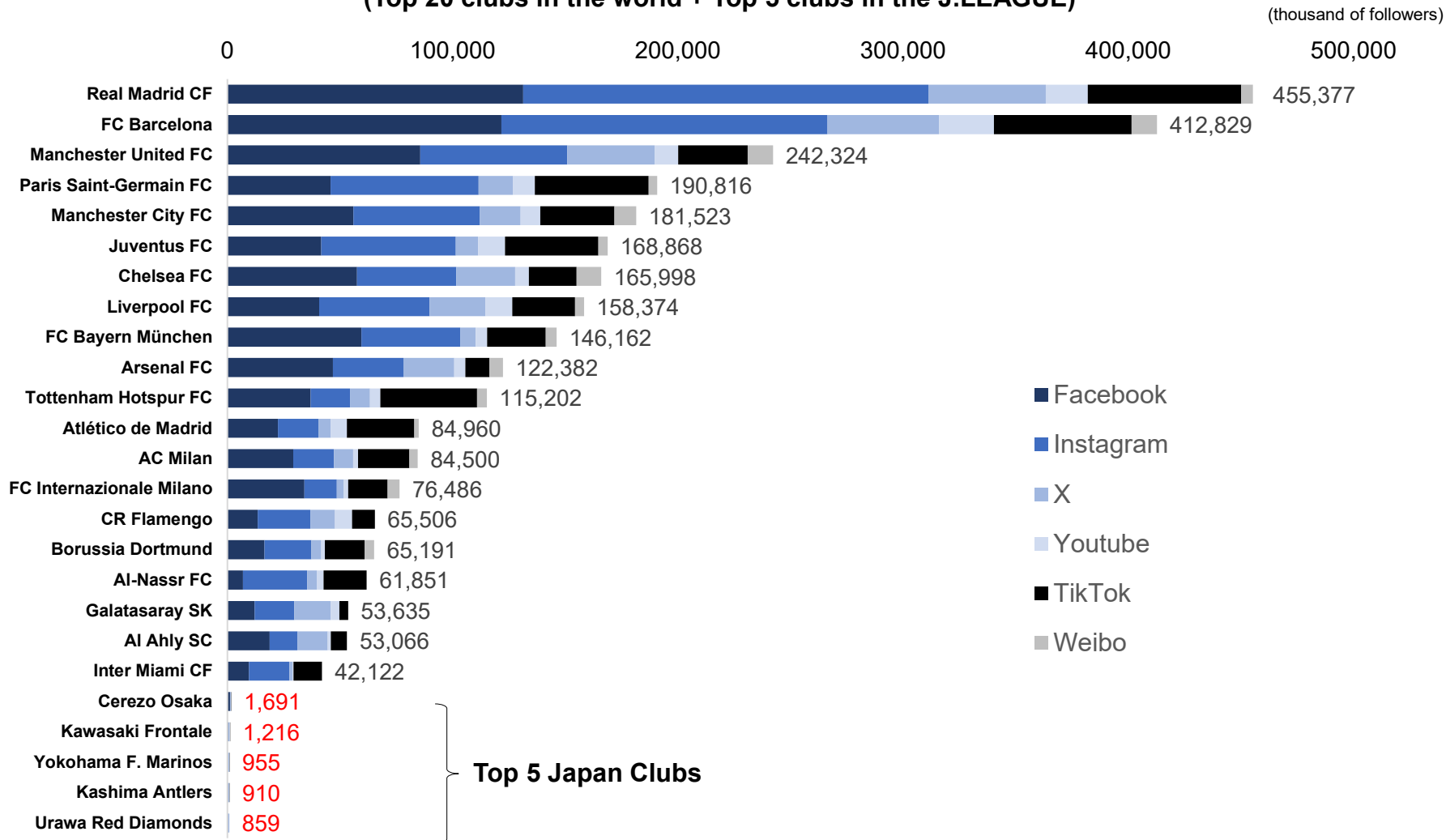
Source: Produced by SHC based on Football Benchmark data



International Social Media Followers Comparison: By Club

◆ Even the top clubs in the J.LEAGUE in terms of social media followers, there is a massive gap with the world.

Number of Social Media Followers by Club
(Top 20 clubs in the world + Top 5 clubs in the J.LEAGUE)



*As of 2 November 2025

Source: Produced by SHC based on Football Benchmark data

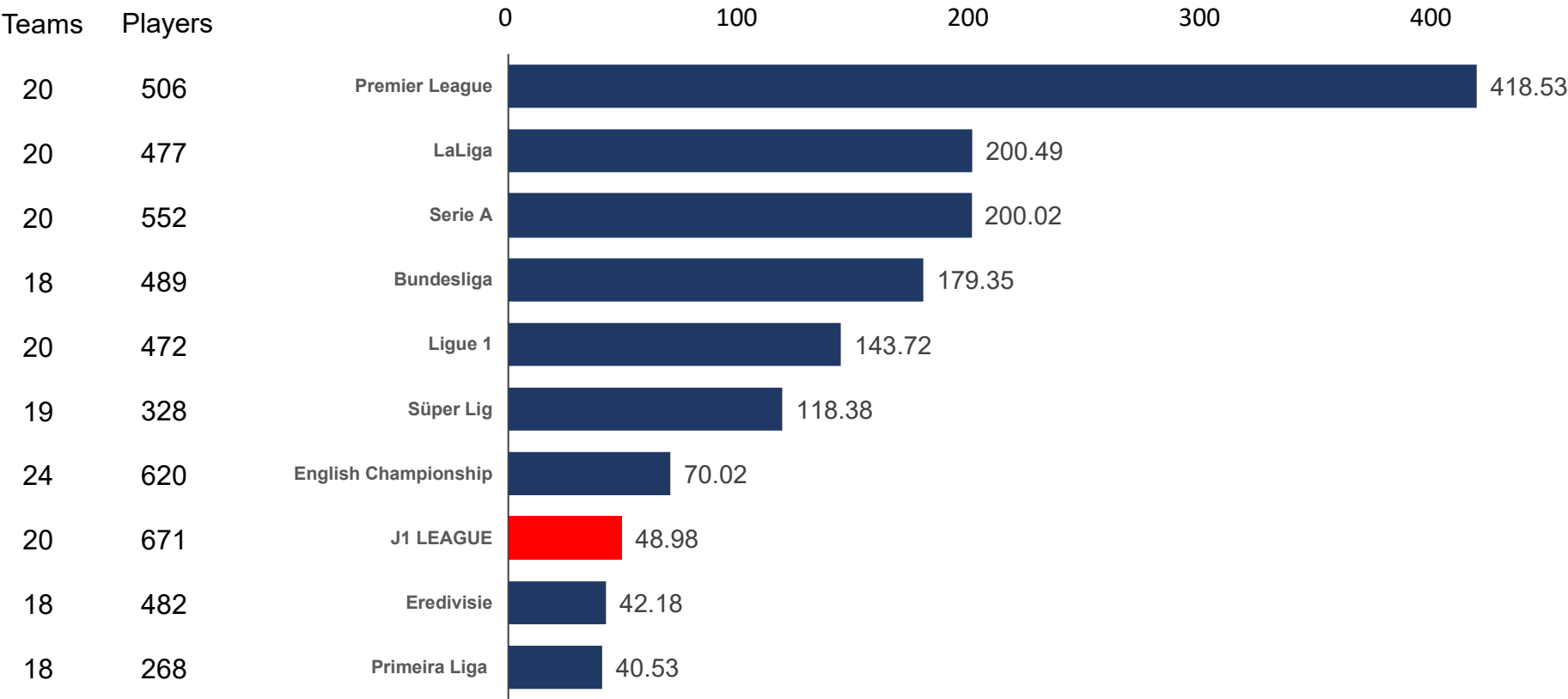
Average Player Annual Salary Comparison: By League



◆ Average player annual salary in J.LEAGUE lags significantly behind major international leagues.

Average Player Annual Salary Comparison of Major Leagues

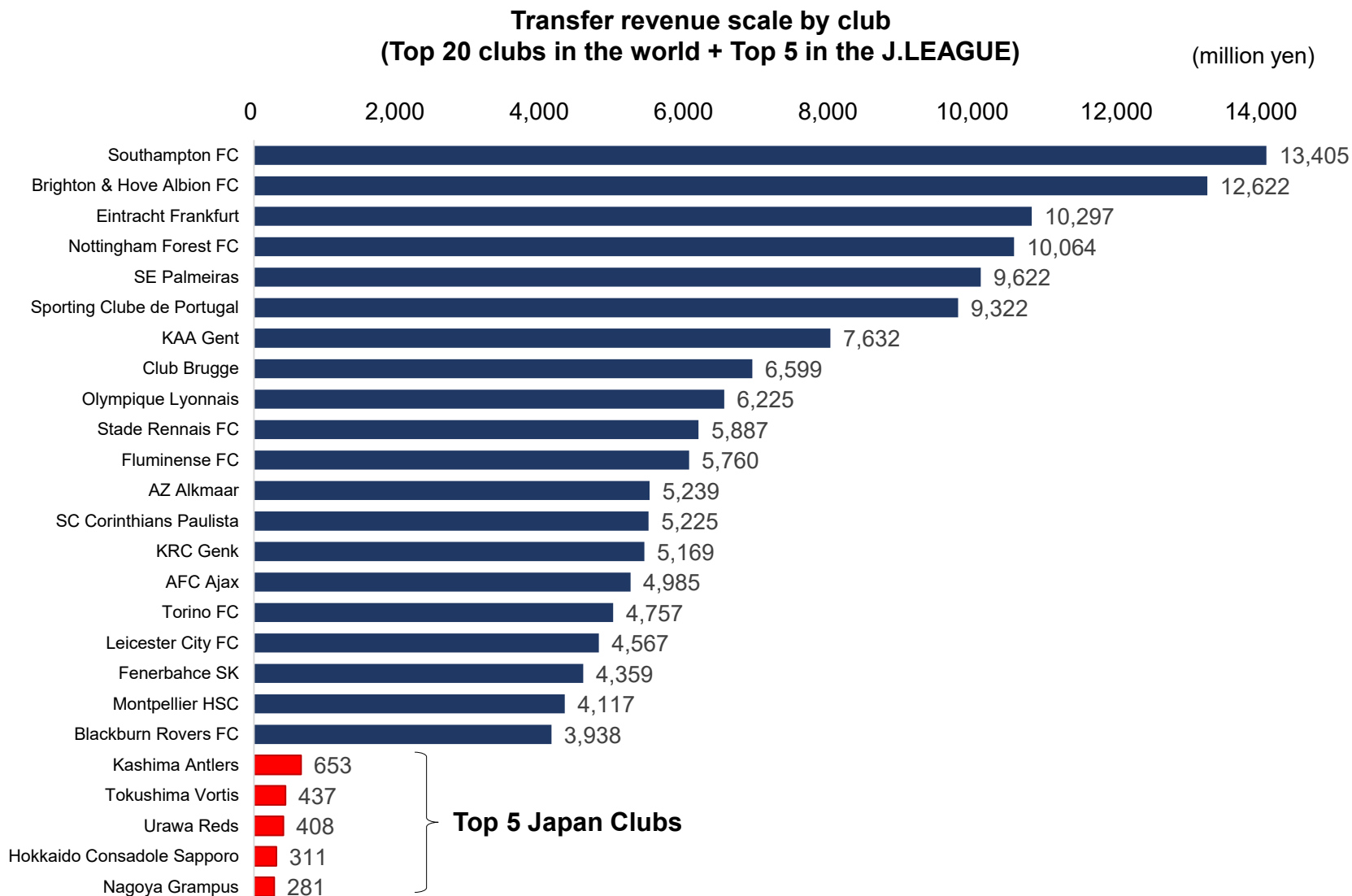
(million yen)



*Average annual salary among top team players
*Salaries for the European League 23/24 season. J.LEAGUE refers to 2024 season
*Exchange rate of 1 Dollar = 153.99 yen (as of 3 November 2025 close)
Source: Produced by SHC based on Football Benchmark data and J.LEAGUE

International Transfer Revenue Comparison: By Club

- ◆ Transfer business is a crucial aspect for the future business models of J.LEAGUE Clubs and needs to be strengthened going forward. Currently, there is an overwhelming gap compared to the world's top clubs.



Club Analysis by Revenue Scale (23/24 season)



(Unit: Unless otherwise specified, in million yen)

		Operating Revenue					
		Less than 5 billion yen	5-10 billion yen	10-20 billion yen	20-50 billion yen	50-100 billion yen	Over 100 billion yen
Top 5 clubs in Operating revenue		<ul style="list-style-type: none"> Sheffield Wednesday FC FC Utrecht Queens Park Rangers FC Plymouth Argyle Real Valladolid 	<ul style="list-style-type: none"> Getafe CF Deportivo Alavé Stade de Reims US Lecce SC Internacional 	<ul style="list-style-type: none"> Villarreal CF RB Salzburg Leicester City FC LOSC Lille Beşiktaş JK 	<ul style="list-style-type: none"> Olympique de Marseille Brighton & Hove Albion FC River Plate SSC Napoli AS Roma 	<ul style="list-style-type: none"> Tottenham Hotspur FC Chelsea FC Borussia Dortmund RB Leipzig Atlético de Madrid 	<ul style="list-style-type: none"> Real Madrid CF Manchester City Paris Saint-Germain FC Manchester United Bayern München
Number of target clubs		104	51	40	40	11	8
Examples of players affiliated with above 5 clubs (top 5 in market value as of October 2025)		<ul style="list-style-type: none"> Shea Charles Paxten Aaronson James Beadle Sébastien Haller Ilias Chair 	<ul style="list-style-type: none"> Gabriel Carvalho Nikola Krstović Valentin Atangana Christantus Uche Vitão 	<ul style="list-style-type: none"> Álex Baena Thierno Barry Bilal El Khannouss Bafodé Diakité Yeremi Pino 	<ul style="list-style-type: none"> João Pedro Carlos Baleba Manu Koné Scott McTominay Mason Greenwood 	<ul style="list-style-type: none"> Cole Palmer Julián Álvarez Enzo Fernández Benjamin Šeško Moisés Caicedo 	<ul style="list-style-type: none"> Kylian Mbappé Erling Haaland Jude Bellingham Vinicius Jr. Jamal Musiala
Indicators (average)	Operating revenue	2,641	7,619	14,033	31,029	72,120	133,918
	Broadcasting rights	755	2,784	6,460	15,591	28,329	44,080
	Matchday	399	1,210	2,117	5,770	10,755	24,714
	Commercial	960	2,774	4,015	9,667	25,969	65,123
	Business expenses	3,858	9,820	15,848	30,274	66,618	122,343
	Personnel expenses <small>Figures in brackets () show the percentage of business revenue</small>	2,364 (61%)	6,260 (63%)	10,228 (64%)	19,553 (65%)	42,773 (65%)	79,515 (65%)
	Transfer profit/loss	334	1,128	1,702	-165	-7,998	-11,193
	Attendance (people)	9,549	17,727	23,525	35,890	57,047	59,655
	Social media followers (thousand followers)	850	2,856	8,181	16,529	75,100	238,723

*Exchange rate of 1 Dollar = 153.99 yen (as of 3 November, 2025 close)

*Definitions of each revenue item: Broadcasting rights - domestic and international match broadcasting rights; includes prize money. Matchday - matchday-related revenue including tickets and food & drink. Commercial - sponsor and merchandise sales revenue, etc.

*Attendance are for the 23/24 season, league matches only

*Social media followers represent the total number of followers as of 2 November, 2025, across major platforms (Facebook, Instagram, X, YouTube, TikTok, Weibo)

Source: Produced by SHC based on Football Benchmark data

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◆ Guidelines by Management Area	55
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Appendix Contents: Management Checklist (attachment)



- ◆ The Management Checklist has been created as a resource to help clubs assess whether they are implementing the content of this guide and to link this to improvements.

1. How to Use This Checklist

◆ This checklist is to be used for evaluating the status of club management based on the J.LEAGUE Club Management Guide.

◆ On Sheet 1) Answer Sheet & Individual Scores, fill in the answers based on the instructions.

◆ See Sheet 2) Evaluation Summary for the evaluation results.

◆ Do not write anything on Sheet 2) Evaluation Summary yourself.

2. Purposes

◆ Use for self-evaluation by club managers to understand the current status and issues of club management

◆ Use interdepartmental checks within the club as 360-degree evaluations

◆ Use evaluations by stakeholders as a survey

◆ Use for improving and growing club management through discussions with external experts

3. Overview of Each Sheet

1) Answer Sheet & Individual Scores: Answer sheet and bar charts with individual scores based on answers

2) Evaluation Summary: Radar charts with evaluations based on the answers on Sheet 1)

Management Checklist

J. LEAGUE CLUB MANAGEMENT GUIDE 2025

1. Top Team Management

2. Youth Development

3. Grassroots

4. Competition Management

5. Stadium Development and Utilization

6. Training Facilities Development and Utilization

7. Club and Community Relations

8. Attracting Spectators, Ticket Sales

Management Checklist [Answer Sheet & Individual Scores]

Assign scores for Guidelines, Target State, and Key Initiatives according to the evaluation criteria below. You can use this sheet to create bar charts with individual scores based on your answers.

Item	Guidelines	Target State	Key Initiatives
1. Top Team Management	4.0	4.0	4.0
2. Youth Development	4.0	4.0	4.0
3. Grassroots	4.0	4.0	4.0
4. Competition Management	4.0	4.0	4.0
5. Stadium Development and Utilization	4.0	4.0	4.0
6. Training Facilities Development and Utilization	4.0	4.0	4.0
7. Club and Community Relations	4.0	4.0	4.0
8. Attracting Spectators, Ticket Sales	4.0	4.0	4.0

Management Checklist [Evaluation Summary]

This sheet shows radar charts with evaluations based on the answers provided on Sheet 1)

Item	Guidelines	Target State	Key Initiatives
1. Top Team Management	4.0	4.0	4.0
2. Youth Development	4.0	4.0	4.0
3. Grassroots	4.0	4.0	4.0
4. Competition Management	4.0	4.0	4.0
5. Stadium Development and Utilization	4.0	4.0	4.0
6. Training Facilities Development and Utilization	4.0	4.0	4.0
7. Club and Community Relations	4.0	4.0	4.0
8. Attracting Spectators, Ticket Sales	4.0	4.0	4.0

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Production/Cooperation

◆ Production: Japan Professional Football League (J.LEAGUE) (Management Base Div.)

◆ Production cooperation: Sports Human Capital (SHC)

◆ Clubs cooperating in providing materials:

– Hokkaido Consadole Sapporo	P119, P125	– Kataller Toyama	P125
– Vanraure Hachinohe	P162	– Zweigen Kanazawa	P78
– Blaublitz Akita	P82	– Shimizu S-Pulse	P95
– Montedio Yamagata	P162	– Nagoya Grampus	P109, P115
– IWAKI FC	P119	– Gamba Osaka	P126
– Kashima Antlers	P119, P126	– Cerezo Osaka	P127
– Mito Hollyhock	P122	– Sanfrecce Hiroshima	P78, P79, P162
– Thespa Gunma	P82, P119	– Fagiano Okayama	P119
– FC Tokyo	P109, P119, P162	– Avispa Fukuoka	P63, P162
– Kawasaki Frontale	P83, P84, P125	– Giravanz Kitakyushu	P115
– Yokohama F·Marinos	P82, P115	– V-Varen Nagasaki	P78, P162
– Albirex Niigata	P119	– Oita Trinita	P126