Source: KPMG Football Benchmark

32 clubs' Enterprise Value range

Top 3 by EV growth		Clubs	Range – EUR Million	
			Bottom	Тор
	1 4	Manchester United FC	3,004	3,186
	// [%] 2 v	Real Madrid CF	2,895	3,057
	3 =	FC Barcelona	2,688	2,843
Olympique Lyonnais	4 =	FC Bayern Munich	2,367	2,523
and the state of t	5 🛕	Manchester City FC	1,909	2,049
	6 🔻	Arsenal FC	1,882	2,029
	68% 7 =	Chelsea FC	1,524	1,674
	8 =	Liverpool FC	1,260	1,400
	9 =	Juventus FC	1,158	1,277
Galatasaray SK	10 🔺	Tottenham Hotspur FC	978	1,044
	11 🔻	Paris Saint-Germain FC	948	1,049
	<u>44</u> % 12 ▼	Borussia Dortmund	917	1,025
	13	Atlético de Madrid	771	815
Sevilla FC	14 🔻	FC Schalke 04	663	719
	15 =	AC Milan	504	590
	16 NEV	Leicester City FC	442	482
	17 🔻	Everton FC	431	483
	18 🔺	AS Roma	433	473
	19 🔻	FC Internazionale Milano	407	451
Bottom 3 by EV decrease	20 🔻	SSC Napoli	388	431
	21 🔺	Galatasaray SK	357	398
AFC Ajax	-8 [%] 22 =	Fenerbahçe SK	330	368
Al C Ajax	23 🔻	SL Benfica	326	353
`	24	Olympique Lyonnais	301	334
	25 NEV	Athletic Club Bilbao	285	315
SS Lazio	<u>-2</u> % 26 ▼	AFC Ajax	258	290
	27 🔺	Sevilla FC	249	273
	28 🔻	Valencia CF	225	246
Olympique de Marseille	29 V	SS Lazio	215	240
Orympique de Marseille	30 NEV	Beşiktaş JK	207	231
	31 =	PSV Eindhoven	201	220
	32 🔻	Olympique de Marseille	179	196

32 clubs' Enterprise Value mid points

	Clubs		Mid point ¹			
		YoY increase	Million EUR	Million GBP	Million USD	
1	Manchester United FC	+7%	3,095	2,635	3,239	
2	Real Madrid CF	+2%	2,976	2,534	3,114	
3	FC Barcelona		2,765	2,354	2,894	
4	FC Bayern München	+14%	2,445	2,082	2,559	
5	Manchester City FC	+22%	1,979	1,685	2,071	
6	Arsenal FC	+18%	1,956	1,665	2,047	
7	Chelsea FC	+10%	1,599	1,361	1,673	
8	Liverpool FC	+4%	1,330	1,132	1,392	
9	Juventus FC	+24%	1,218	1,037	1,275	
10	Tottenham Hotspur FC	+26%	1,011	861	1,058	
11	Paris Saint-Germain FC	+18%	998	850	1,044	
12	Borussia Dortmund	+17%	971	827	1,017	
13	Atlético de Madrid	+34%	793	675	830	
14	FC Schalke 04	+11%	691	588	723	
15	AC Milan		547	466	573	
16	Leicester City FC	New	462	394	484	
17	Everton FC		457	389	478	
18	AS Roma	+17%	453	386	474	
19	FC Internazionale Milano	+7%	429	365	449	
20	SSC Napoli	+4%	409	348	428	
21	Galatasaray SK	+68%	377	321	395	
22	Fenerbahçe SK	+36%	349	297	366	
23	SL Benfica	+19%	340	289	356	
24	Olympique Lyonnais	+71%	317	270	332	
25	Athletic Club Bilbao	New	300	256	314	
26	AFC Ajax	-8%	274	233	287	
27	Sevilla FC	+44%	261	222	273	
28	Valencia CF	+16%	235	200	246	
29	SS Lazio	-2%	227	194	238	
30	Beşiktaş JK	New	219	187	229	
31	PSV Eindhoven	+20%	210	179	220	
32	Olympique de Marseille	-1%	187	160	196	
	TOTAL		29,883	25,443	31,273	

¹ Exchange rates as of 2 January 2017: 1 EUR = 0,8514 GBP, 1 EUR = 1,0465 USD