

2021/2022 SEASON
INDIVIDUAL CLUB ACCOUNTS





LIGUE 1







ANGERS SCO

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	19,303
Sponsors - Advertising	4,902
Gate receipts	2,227
Other income	8,770
TOTAL OPERATING INCOME	35,202
Total payroll	27,436
Amortisation of transfer compensation	6,509
Players' agents / Intermediaries fees	1,887
Other expenses	14,132
TOTAL OPERATING EXPENSES	49,964
OPERATING RESULT (LOSS)	-14,762
PROFIT (LOSS) FROM TRANSFERS	25,762
Financial profit (loss)	-903
Exceptional profit (loss) : Other	-110
PROFIT (LOSS) BEFORE TAX	9,987
Income tax	-1,272
NET PROFIT (LOSS)	8,715

BALANCE SHEET

	K€
Intangible assets : transfer fees	6,907
Other fixed assets	2,902
Receivables relative to player transfers	13,296
Other current assets	3,660
Cash and short term investments	5,721
TOTAL ASSETS	32,486
Net equity	2,460
Shareholder current accounts	-16,638
Provisions for liabilities and charges	2,944
Financial liabilities	12,735
Liabilities relative to player transfers	5,735
Other liabilities	25,250
TOTAL LIABILITIES	32,486

NET PROFIT (LOSS)

8,715





FC GIRONDINS DE BORDEAUX

SA + ASSOCIATION + SUBSIDIARIES + LA DYNAMIE

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	20,566
Sponsors - Advertising	6,402
Gate receipts	7,640
Other income	14,926
TOTAL OPERATING INCOME	49,534
Total payroll	56,495
Amortisation of transfer compensation	9,336
Players' agents / Intermediaries fees	3,885
Other expenses	53,677
TOTAL OPERATING EXPENSES	123,393
OPERATING RESULT (LOSS)	-73,859
PROFIT (LOSS) FROM TRANSFERS	18,991
Financial profit (loss)	-6,296
Exceptional profit (loss) : Other	8,079
PROFIT (LOSS) BEFORE TAX	-53,085
Income tax	2
NET PROFIT (LOSS)	-53,083

BALANCE SHEET

K€

Intangible assets : transfer fees	18,272
Other fixed assets	9,098
Receivables relative to player transfers	9,098
Other current assets	27,217
Cash and short term investments	6,112
TOTAL ASSETS	69,797
Net equity	-59,742
Shareholder current accounts	0
Provisions for liabilities and charges	19,117
Financial liabilities	53,421
Liabilities relative to player transfers	14,717
Other liabilities	42,284
TOTAL LIABILITIES	69,797

NET PROFIT (LOSS)

-53,083





STADE BRESTOIS 29

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	17,364
Sponsors - Advertising	11,049
Gate receipts	4,152
Other income	11,797
TOTAL OPERATING INCOME	44,362
Total payroll	29,510
Amortisation of transfer compensation	6,804
Players' agents / Intermediaries fees	3,626
Other expenses	12,656
TOTAL OPERATING EXPENSES	52,596
OPERATING RESULT (LOSS)	-8,234
PROFIT (LOSS) FROM TRANSFERS	19,887
Financial profit (loss)	-774
Exceptional profit (loss) : Other	3,141
PROFIT (LOSS) BEFORE TAX	14,020
Income tax	-1,807
NET PROFIT (LOSS)	12,213

BALANCE SHEET

K€

Intangible assets : transfer fees	15,222
Other fixed assets	5,098
Receivables relative to player transfers	16,352
Other current assets	8,028
Cash and short term investments	2,094
TOTAL ASSETS	46,794
Net equity	11,148
Shareholder current accounts	11,412
Provisions for liabilities and charges	310
Financial liabilities	1,927
Liabilities relative to player transfers	9,601
Other liabilities	12,396
TOTAL LIABILITIES	46,794

NET PROFIT (LOSS)

12,213





CLERMONT FOOT AUVERGNE

SA + ASSOCIATION + GRIFFE ROUGE

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	15,604
Sponsors - Advertising	4,168
Gate receipts	2,382
Other income	3,478
TOTAL OPERATING INCOME	25,632
Total payroll	17,550
Amortisation of transfer compensation	82
Players' agents / Intermediaries fees	1,369
Other expenses	11,048
TOTAL OPERATING EXPENSES	30,049
OPERATING RESULT (LOSS)	-4,417
PROFIT (LOSS) FROM TRANSFERS	4,251
Financial profit (loss)	-23
Exceptional profit (loss) : Other	168
PROFIT (LOSS) BEFORE TAX	-21
Income tax	147
NET PROFIT (LOSS)	126

BALANCE SHEET

	K€
Intangible assets : transfer fees	112
Other fixed assets	712
Receivables relative to player transfers	78
Other current assets	4,408
Cash and short term investments	6,857
TOTAL ASSETS	12,167
Net equity	986
Shareholder current accounts	769
Provisions for liabilities and charges	0
Financial liabilities	4,805
Liabilities relative to player transfers	0
Other liabilities	5,607
TOTAL LIABILITIES	12,167

NET PROFIT (LOSS)

126





RC LENS

SASP + ASSOCIATION + SCI

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	20,819
Sponsors - Advertising	9,366
Gate receipts	9,314
Other income	7,973
TOTAL OPERATING INCOME	47,472
Total payroll	38,039
Amortisation of transfer compensation	11,853
Players' agents / Intermediaries fees	2,181
Other expenses	19,523
TOTAL OPERATING EXPENSES	71,596
OPERATING RESULT (LOSS)	-24,124
PROFIT (LOSS) FROM TRANSFERS	25,065
Financial profit (loss)	-1,760
Exceptional profit (loss) : Other	2,604
PROFIT (LOSS) BEFORE TAX	1,785
Income tax	-145
NET PROFIT (LOSS)	1,640

BALANCE SHEET

K€

Intangible assets : transfer fees	25,988
Other fixed assets	53,505
Receivables relative to player transfers	38,306
Other current assets	4,593
Cash and short term investments	29,611
TOTAL ASSETS	152,003
Net equity	38,115
Shareholder current accounts	10,233
Provisions for liabilities and charges	1,472
Financial liabilities	48,611
Liabilities relative to player transfers	30,814
Other liabilities	22,758
TOTAL LIABILITIES	152,003

NET PROFIT (LOSS)

1,640





LOSC

SA + ASSOCIATION + SUBSIDIARIES

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	90,122
Sponsors - Advertising	19,986
Gate receipts	16,893
Other income	20,632
TOTAL OPERATING INCOME	147,633
Total payroll	84,181
Amortisation of transfer compensation	31,838
Players' agents / Intermediaries fees	4,162
Other expenses	64,695
TOTAL OPERATING EXPENSES	184,876
OPERATING RESULT (LOSS)	-37,243
PROFIT (LOSS) FROM TRANSFERS	52,490
Financial profit (loss)	-6,487
Exceptional profit (loss) : Other	13,989
PROFIT (LOSS) BEFORE TAX	22,749
Income tax	-530
NET PROFIT (LOSS)	22,219

BALANCE SHEET

K€

Intangible assets : transfer fees	63,859
Other fixed assets	31,169
Receivables relative to player transfers	20,451
Other current assets	32,191
Cash and short term investments	42,648
TOTAL ASSETS	190,318
Net equity	-41,887
Shareholder current accounts	44,478
Provisions for liabilities and charges	39,438
Financial liabilities	26,098
Liabilities relative to player transfers	47,159
Other liabilities	75,032
TOTAL LIABILITIES	190,318

NET PROFIT (LOSS)
22,219




FC LORIENT

SASP + ASSOCIATION + LF DEVELOPMENT PROMOTION + SUBSIDIARIES

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	16,065
Sponsors - Advertising	5,316
Gate receipts	3,392
Other income	8,811
TOTAL OPERATING INCOME	33,584
Total payroll	30,066
Amortisation of transfer compensation	8,670
Players' agents / Intermediaries fees	2,428
Other expenses	10,256
TOTAL OPERATING EXPENSES	51,420
OPERATING RESULT (LOSS)	-17,836
PROFIT (LOSS) FROM TRANSFERS	8,995
Financial profit (loss)	-171
Exceptional profit (loss) : Other	6,171
PROFIT (LOSS) BEFORE TAX	-2,841
Income tax	0
NET PROFIT (LOSS)	-2,841

BALANCE SHEET

	K€
Intangible assets : transfer fees	23,174
Other fixed assets	3,166
Receivables relative to player transfers	6,013
Other current assets	4,739
Cash and short term investments	9,207
TOTAL ASSETS	46,299
Net equity	6,695
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial liabilities	19,200
Liabilities relative to player transfers	8,399
Other liabilities	12,005
TOTAL LIABILITIES	46,299

NET PROFIT (LOSS)

-2,841





OLYMPIQUE LYONNAIS

CONSOLIDATED FINANCIAL STATEMENTS OF THE OLYMPIQUE LYONNAIS GROUP

ASSETS

	30/06/22 K€	30/06/21 K€
Intangible assets		
Goodwill	1,919	1,919
Player contracts	73,287	136,364
Other intangible fixed assets	2,130	1,447
Tangible fixed assets	334,489	357,474
Assets related to usage rights	49,511	6,868
Other financial assets	50,134	7,602
Receivables on player contracts (> 1 year)	16,979	20,819
Equity interest in associated companies	3,943	3,929
Non current assets held for sale	0	2,007
Corporate tax receivables	1,197	1,197
Deferred taxes	4,786	3,431
NON-CURRENT ASSETS	538,374	543,055
Stocks	2,390	2,863
Trade receivables and assets on customer contracts	32,282	22,826
Receivables on player contracts (< 1 year)	23,183	22,275
Current assets held for sale	2,057	
Other current assets, accruals	25,805	37,384
Cash and cash equivalents	27,534	69,869
CURRENT ASSETS	113,253	155,217
TOTAL ASSETS	651,627	698,272

LIABILITIES

	30/06/22 K€	30/06/21 K€
Capital	89,535	88,891
Bonuses	123,504	123,566
Reserves	-231,323	-124,913
Other shareholders' equity	148,120	138,011
Income accruing to company shareholders	-54,090	-106,970
Shareholders' equity - group share	75,746	118,586
Minority interests	2,314	3,236
TOTAL SHAREHOLDERS' EQUITY	78,060	121,822
Stadium bond loan	68,646	50,374
Stadium bank loan	83,722	89,629
Borrowings & fin. debts (share > 1 year)	150,912	172,314
Debts on player contracts (share > 1 year)	20,867	25,826
Non-current financial debts related to rental obligations	47,294	5,373
Other non-current liabilities	20,115	44,996
Provision for retirement commitment	2,341	2,457
Liabilities directly related to non-current assets held for sale	0	1,611
NON-CURRENT LIABILITIES	393,898	392,580
Provisions (share < 1 year)	314	466
Financial debts (share < 1 year)		
Bank overdrafts	243	621
Stadium bond loan	194	149
Stadium bank loan	7,974	7,808
Current financial debts related to rental obligations	1,768	1,927
Other borrowings & financial debts	22,664	1,596
Suppliers and related accounts	31,940	31,432
Tax and social security debts	32,974	37,003
Debts on player contracts (share < 1 year)	34,964	60,645
Liabilities directly related to current assets held for sale	1,649	
Other current liabilities and deferred income	44,984	42,222
CURRENT LIABILITIES	179,668	183,870
TOTAL LIABILITIES	651,627	698,272



OLYMPIQUE LYONNAIS

CONSOLIDATED FINANCIAL STATEMENTS OF THE OLYMPIQUE LYONNAIS GROUP

CONSOLIDATED INCOME STATEMENT (K€)

	30/06/22 K€	% of turnover
Income from activities excluding player trading	160,475	100%
Capital gains / players transfers	53,558	33%
Purchases consumed	-51,216	-32%
External expenses	-40,016	-25%
Taxes, levies and similar payments	-7,506	-5%
Personnel costs	-99,374	-62%
GROSS OPERATING SURPLUS	15,922	10%
Depreciation allowances and net provisions	-65,764	-41%
Other current operating income and expenses	8,729	5%
OPERATING RESULT	-41,113	-26%
FINANCIAL RESULT	-15,735	-10%
PRE-TAX RESULT	-56,848	-35%
Income tax expense	1,793	1%
Share in net income of associated companies	39	0%
NET INCOME FOR THE YEAR	-55,017	-34%
INCOME ACCRUING TO COMPANY SHAREHOLDERS	-54,090	
Income accruing to minority interests	-926	

	30/06/21 K€	% of turnover
Income from activities excluding player trading	118,164	100%
Capital gains / players transfers	45,215	38%
Purchases consumed	-22,198	-19%
External expenses	-32,768	-28%
Taxes, levies and similar payments	-8,214	-7%
Personnel costs	-134,093	-113%
GROSS OPERATING SURPLUS	-33,893	-29%
Depreciation allowances and net provisions	-78,529	-66%
Other current operating income and expenses	16,652	14%
OPERATING RESULT	-95,770	-81%
FINANCIAL RESULT	-13,439	-11%
PRE-TAX RESULT	-109,209	-92%
Income tax expense	2,435	2%
Share in net income of associated companies	-688	-1%
NET INCOME FOR THE YEAR	-107,462	-91%
INCOME ACCRUING TO COMPANY SHAREHOLDERS	-106,970	
Income accruing to minority interests	-492	





OLYMPIQUE DE MARSEILLE

SASP + OM ASSOCIATION + OM DEVELOPMENT + OM OPERATIONS + OM MEDIA

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	57,021
Sponsors - Advertising	55,350
Gate receipts	28,793
Other income	96,385
TOTAL OPERATING INCOME	237,549
Total payroll	135,491
Amortisation of transfer compensation	28,383
Players' agents / Intermediaries fees	10,369
Other expenses	80,192
TOTAL OPERATING EXPENSES	254,435
OPERATING RESULT (LOSS)	-16,886
PROFIT (LOSS) FROM TRANSFERS	-15,983
Financial profit (loss)	-1,214
Exceptional profit (loss) : Other	3,083
PROFIT (LOSS) BEFORE TAX	-31,000
Income tax	0
NET PROFIT (LOSS)	-31,000

BALANCE SHEET

K€

Intangible assets : transfer fees	61,361
Other fixed assets	30,228
Receivables relative to player transfers	10,867
Other current assets	48,788
Cash and short term investments	93,407
TOTAL ASSETS	244,651
Net equity	24,639
Shareholder current accounts	20,000
Provisions for liabilities and charges	14,203
Financial liabilities	43,401
Liabilities relative to player transfers	34,729
Other liabilities	107,679
TOTAL LIABILITIES	244,651

NET PROFIT (LOSS)

-31,000



Fc Metz



FC METZ

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	16,778
Sponsors - Advertising	7,913
Gate receipts	5,910
Other income	5,002
TOTAL OPERATING INCOME	35,603
Total payroll	34,475
Amortisation of transfer compensation	5,944
Players' agents / Intermediaries fees	2,837
Other expenses	20,482
TOTAL OPERATING EXPENSES	63,738
OPERATING RESULT (LOSS)	-28,135
PROFIT (LOSS) FROM TRANSFERS	16,670
Financial profit (loss)	-1,747
Exceptional profit (loss) : Other	521
PROFIT (LOSS) BEFORE TAX	-12,691
Income tax	0
NET PROFIT (LOSS)	-12,691

BALANCE SHEET

K€

Intangible assets : transfer fees	10,992
Other fixed assets	10,546
Receivables relative to player transfers	4,162
Other current assets	24,000
Cash and short term investments	7,133
TOTAL ASSETS	56,833
Net equity	18,881
Shareholder current accounts	0
Provisions for liabilities and charges	2,265
Financial liabilities	9,191
Liabilities relative to player transfers	5,721
Other liabilities	20,775
TOTAL LIABILITIES	56,833

NET PROFIT (LOSS)

-12,691





AS MONACO

PLC (SA) UNDER MONACO LAW + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	58,994
Sponsors - Advertising	17,608
Gate receipts	2,459
Other income	7,155
TOTAL OPERATING INCOME	86,216
Total payroll	117,974
Amortisation of transfer compensation	68,084
Players' agents / Intermediaries fees	10,051
Other expenses	35,573
TOTAL OPERATING EXPENSES	231,682
OPERATING RESULT (LOSS)	-145,466
PROFIT (LOSS) FROM TRANSFERS	41,882
Financial profit (loss)	-2,014
Exceptional profit (loss) : Other	105,411
PROFIT (LOSS) BEFORE TAX	-187
Income tax	0
NET PROFIT (LOSS)	-187

BALANCE SHEET

K€

Intangible assets : transfer fees	151,229
Other fixed assets	57,207
Receivables relative to player transfers	61,478
Other current assets	28,550
Cash and short term investments	21,348

TOTAL ASSETS	319,812
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Net equity	1,223
Shareholder current accounts	9,890
Provisions for liabilities and charges	130
Financial liabilities	172,829
Liabilities relative to player transfers	58,691
Other liabilities	77,049

TOTAL LIABILITIES	319,812
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NET PROFIT (LOSS)**-187**



MONTPELLIER HÉRAULT SC

SASU + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	20,639
Sponsors - Advertising	7,212
Gate receipts	2,952
Other income	7,762
TOTAL OPERATING INCOME	38,565
Total payroll	40,692
Amortisation of transfer compensation	6,827
Players' agents / Intermediaries fees	2,317
Other expenses	15,192
TOTAL OPERATING EXPENSES	65,028
OPERATING RESULT (LOSS)	-26,463
PROFIT (LOSS) FROM TRANSFERS	16,633
Financial profit (loss)	-144
Exceptional profit (loss) : Other	13,000
PROFIT (LOSS) BEFORE TAX	3,026
Income tax	18
NET PROFIT (LOSS)	3,044

BALANCE SHEET

K€

Intangible assets : transfer fees	8,671
Other fixed assets	4,357
Receivables relative to player transfers	17,856
Other current assets	8,434
Cash and short term investments	14,176
TOTAL ASSETS	53,494
Net equity	14,162
Shareholder current accounts	10,035
Provisions for liabilities and charges	0
Financial liabilities	10,980
Liabilities relative to player transfers	5,718
Other liabilities	12,599
TOTAL LIABILITIES	53,494

NET PROFIT (LOSS)

3,044





FC NANTES

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	24,860
Sponsors - Advertising	8,692
Gate receipts	8,530
Other income	9,446
TOTAL OPERATING INCOME	51,528
Total payroll	42,950
Amortisation of transfer compensation	9,589
Players' agents / Intermediaries fees	1,436
Other expenses	19,195
TOTAL OPERATING EXPENSES	73,170
OPERATING RESULT (LOSS)	-21,642
PROFIT (LOSS) FROM TRANSFERS	1,221
Financial profit (loss)	-50
Exceptional profit (loss) : Other	20,591
PROFIT (LOSS) BEFORE TAX	120
Income tax	0
NET PROFIT (LOSS)	120

BALANCE SHEET

K€

Intangible assets : transfer fees	12,291
Other fixed assets	4,255
Receivables relative to player transfers	24,277
Other current assets	10,942
Cash and short term investments	13,945
TOTAL ASSETS	65,710
Net equity	447
Shareholder current accounts	1
Provisions for liabilities and charges	680
Financial liabilities	23,278
Liabilities relative to player transfers	18,226
Other liabilities	23,078
TOTAL LIABILITIES	65,710

NET PROFIT (LOSS)

120





OGC NICE

SASP OGC NICE + SARL PROMOFoot + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	29,091
Sponsors - Advertising	26,899
Gate receipts	5,996
Other income	16,448
TOTAL OPERATING INCOME	78,434
Total payroll	70,864
Amortisation of transfer compensation	28,093
Players' agents / Intermediaries fees	4,184
Other expenses	32,391
TOTAL OPERATING EXPENSES	135,532
OPERATING RESULT (LOSS)	-57,098
PROFIT (LOSS) FROM TRANSFERS	1,920
Financial profit (loss)	-1,511
Exceptional profit (loss) : Other	-2,954
PROFIT (LOSS) BEFORE TAX	-59,643
Income tax	0
NET PROFIT (LOSS)	-59,643

BALANCE SHEET

K€

Intangible assets : transfer fees	24,568
Other fixed assets	7,681
Receivables relative to player transfers	19,766
Other current assets	8,154
Cash and short term investments	7,417
TOTAL ASSETS	67,586
Net equity	14,111
Shareholder current accounts	0
Provisions for liabilities and charges	9,533
Financial liabilities	11,839
Liabilities relative to player transfers	11,644
Other liabilities	20,459
TOTAL LIABILITIES	67,586

NET PROFIT (LOSS)

-59,643





PARIS SAINT-GERMAIN

SASP + ASSOCIATION + PSG MERCHANDISING + SESE + PSG HANDBALL
+ SNC TRAINING CENTER + PSG JUDO

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	139,192
Sponsors - Advertising	377,160
Gate receipts	57,229
Other income	96,035
TOTAL OPERATING INCOME	669,616
Total payroll	729,019
Amortisation of transfer compensation	147,315
Players' agents / Intermediaries fees	39,440
Other expenses	155,340
TOTAL OPERATING EXPENSES	1,071,114
OPERATING RESULT (LOSS)	-401,498
PROFIT (LOSS) FROM TRANSFERS	31,836
Financial profit (loss)	1,133
Exceptional profit (loss) : Other	-6,857
PROFIT (LOSS) BEFORE TAX	-375,386
Income tax	6,674
NET PROFIT (LOSS)	-368,712

BALANCE SHEET

K€

Intangible assets : transfer fees	230,521
Other fixed assets	335,562
Receivables relative to player transfers	67,110
Other current assets	230,271
Cash and short term investments	160,012
TOTAL ASSETS	1,023,476
Net equity	151,904
Shareholder current accounts	66,642
Provisions for liabilities and charges	5,919
Financial liabilities	90,000
Liabilities relative to player transfers	150,718
Other liabilities	558,293
TOTAL LIABILITIES	1,023,476

NET PROFIT (LOSS)

-368,712





STADE DE REIMS

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	19,033
Sponsors - Advertising	5,684
Gate receipts	4,407
Other income	7,292
TOTAL OPERATING INCOME	36,416
Total payroll	27,521
Amortisation of transfer compensation	12,626
Players' agents / Intermediaries fees	2,757
Other expenses	16,858
TOTAL OPERATING EXPENSES	59,762
OPERATING RESULT (LOSS)	-23,346
PROFIT (LOSS) FROM TRANSFERS	18,930
Financial profit (loss)	-85
Exceptional profit (loss) : Other	5,656
PROFIT (LOSS) BEFORE TAX	1,155
Income tax	-23
NET PROFIT (LOSS)	1,132

BALANCE SHEET

	K€
Intangible assets : transfer fees	24,568
Other fixed assets	7,681
Receivables relative to player transfers	19,766
Other current assets	8,154
Cash and short term investments	7,417
TOTAL ASSETS	67,586
Net equity	14,111
Shareholder current accounts	0
Provisions for liabilities and charges	9,533
Financial liabilities	11,839
Liabilities relative to player transfers	11,644
Other liabilities	20,459
TOTAL LIABILITIES	67,586

NET PROFIT (LOSS)

1,132





STADE RENNAIS FC

SASP + ASSOCIATION ETP ODORICO

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	37,327
Sponsors - Advertising	14,660
Gate receipts	10,931
Other income	20,579
TOTAL OPERATING INCOME	83,497
Total payroll	68,112
Amortisation of transfer compensation	19,337
TOTAL OPERATING EXPENSES	87,449
OPERATING RESULT (LOSS)	-3,952
Income from player contracts	40,780
Amortisation of transfer compensation	38,204
Players' agents / Intermediaries fees	9,209
PROFIT (LOSS) FROM TRANSFERS	-6,633
Financial profit (loss)	-1,367
Other profit (loss)	-258
Income tax	0
NET PROFIT (LOSS)	-12,210

BALANCE SHEET

K€

Intangible assets : transfer fees	100,358
Other fixed assets	7,562
Receivables relative to player transfers	49,539
Other current assets	20,748
Cash and short term investments	41,790
TOTAL ASSETS	219,997
Net equity	47,631
Shareholder current accounts	70,638
Provisions for liabilities and charges	516
Financial liabilities	14,442
Liabilities relative to player transfers	59,495
Other liabilities	27,275
TOTAL LIABILITIES	219,997

NET PROFIT (LOSS)

-12,210





AS SAINT ETIENNE

SASP + ASSOCIATION + SCI JEAN SNELLA + ASSE GROUPE
+ ASSE PRODUCTS + LE CHAUDRON VERT

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	32,325
Sponsors - Advertising	10,955
Gate receipts	5,644
Mutations income	5,880
Other income	17,417
TOTAL OPERATING INCOME	72,221
Total payroll	38,765
Amortisation of transfer compensation	12,419
Net book value of transferred players	0
Players' agents / Intermediaries fees	1,670
Other expenses	21,947
TOTAL OPERATING EXPENSES	74,801
OPERATING RESULT (LOSS)	-2,580
Financial profit (loss)	-840
Exceptional profit (loss) : Other	-3,178
PROFIT (LOSS) BEFORE TAX	-6,598
Income tax	-202
NET PROFIT (LOSS)	-6,800

BALANCE SHEET

K€

Intangible assets : transfer fees	3,027
Other fixed assets	22,207
Receivables relative to player transfers	9,989
Other current assets	17,580
Cash and short term investments	15,345
TOTAL ASSETS	68,148
Net equity	16,495
Shareholder current accounts	0
Provisions for liabilities and charges	2,817
Financial liabilities	25,917
Liabilities relative to player transfers	194
Other liabilities	22,725
TOTAL LIABILITIES	68,148

NET PROFIT (LOSS)

-6,800





RC STRASBOURG ALSACE

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	24,360
Sponsors - Advertising	13,085
Gate receipts	7,868
Other income	12,159
TOTAL OPERATING INCOME	57,472
Total payroll	37,050
Amortisation of transfer compensation	8,784
Players' agents / Intermediaries fees	2,278
Other expenses	19,690
TOTAL OPERATING EXPENSES	67,802
OPERATING RESULT (LOSS)	-10,330
PROFIT (LOSS) FROM TRANSFERS	13,703
Financial profit (loss)	-93
Exceptional profit (loss) : Other	-34
PROFIT (LOSS) BEFORE TAX	3,246
Income tax	-1,144
NET PROFIT (LOSS)	2,102

BALANCE SHEET

K€

Intangible assets : transfer fees	10,349
Other fixed assets	7,658
Receivables relative to player transfers	5,175
Other current assets	8,163
Cash and short term investments	19,046

TOTAL ASSETS	50,391
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Net equity	10,063
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial liabilities	12,140
Liabilities relative to player transfers	10,024
Other liabilities	18,164

TOTAL LIABILITIES	50,391
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NET PROFIT (LOSS)

2,102





ES TROYES AC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	15,596
Sponsors - Advertising	4,349
Gate receipts	2,263
Other income	4,079
TOTAL OPERATING INCOME	26,287
Total payroll	34,648
Amortisation of transfer compensation	6,577
Players' agents / Intermediaries fees	1,531
Other expenses	11,542
TOTAL OPERATING EXPENSES	54,298
OPERATING RESULT (LOSS)	-28,011
PROFIT (LOSS) FROM TRANSFERS	-1,417
Financial profit (loss)	-82
Exceptional profit (loss) : Other	-1,568
PROFIT (LOSS) BEFORE TAX	-31,078
Income tax	0
NET PROFIT (LOSS)	-31,078

BALANCE SHEET

K€

Intangible assets : transfer fees	23,812
Other fixed assets	704
Receivables relative to player transfers	1,437
Other current assets	6,053
Cash and short term investments	14,468

TOTAL ASSETS **46,474**

Net equity	26,142
Shareholder current accounts	0
Provisions for liabilities and charges	1,201
Financial liabilities	956
Liabilities relative to player transfers	8,570
Other liabilities	9,605

TOTAL LIABILITIES **46,474**

NET PROFIT (LOSS)

-31,078





LIGUE 2







AC AJACCIO

SAS + ASSOCIATION + HOLDING

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,779
Sponsors - Advertising	1,417
Gate receipts	475
Other income	2,530
TOTAL OPERATING INCOME	9,201
Total payroll	7,569
Amortisation of transfer compensation	0
Players' agents / Intermediaries fees	174
Other expenses	5,211
TOTAL OPERATING EXPENSES	12,954
OPERATING RESULT (LOSS)	-3,753
PROFIT (LOSS) FROM TRANSFERS	428
Financial profit (loss)	-57
Exceptional profit (loss) : Other	1,615
PROFIT (LOSS) BEFORE TAX	-1,767
Income tax	
NET PROFIT (LOSS)	-1,767

BALANCE SHEET

	K€
Intangible assets : transfer fees	0
Other fixed assets	7,743
Receivables relative to player transfers	0
Other current assets	5,336
Cash and short term investments	2,006
TOTAL ASSETS	15,085
Net equity	877
Shareholder current accounts	0
Provisions for liabilities and charges	226
Financial liabilities	6,142
Liabilities relative to player transfers	0
Other liabilities	7,840
TOTAL LIABILITIES	15,085

NET PROFIT (LOSS)

-1,767





AMIENS SC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	5,706
Sponsors - Advertising	1,900
Gate receipts	1,991
Other income	2,470
TOTAL OPERATING INCOME	12,067
Total payroll	11,379
Amortisation of transfer compensation	5,000
Players' agents / Intermediaries fees	844
Other expenses	9,348
TOTAL OPERATING EXPENSES	26,571
OPERATING RESULT (LOSS)	-14,504
PROFIT (LOSS) FROM TRANSFERS	9,665
Financial profit (loss)	-58
Exceptional profit (loss) : Other	-119
PROFIT (LOSS) BEFORE TAX	-5,016
Income tax	
NET PROFIT (LOSS)	-5,016

BALANCE SHEET

K€

Intangible assets : transfer fees	4,846
Other fixed assets	3,915
Receivables relative to player transfers	12,537
Other current assets	3,306
Cash and short term investments	3,642

TOTAL ASSETS	28,246
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Net equity	9,993
Shareholder current accounts	2,020
Provisions for liabilities and charges	0
Financial liabilities	5,922
Liabilities relative to player transfers	3,392
Other liabilities	6,919

TOTAL LIABILITIES	28,246
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NET PROFIT (LOSS)

-5,016





AJ AUXERRE

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,740
Sponsors - Advertising	2,414
Gate receipts	1,285
Other income	4,620
TOTAL OPERATING INCOME	13,059
Total payroll	14,896
Amortisation of transfer compensation	98
Players' agents / Intermediaries fees	370
Other expenses	8,150
TOTAL OPERATING EXPENSES	23,514
OPERATING RESULT (LOSS)	-10,455
PROFIT (LOSS) FROM TRANSFERS	824
Financial profit (loss)	-41
Exceptional profit (loss) : Other	1,064
PROFIT (LOSS) BEFORE TAX	-8,608
Income tax	
NET PROFIT (LOSS)	-8,608

BALANCE SHEET

	K€
Intangible assets : transfer fees	142
Other fixed assets	26,999
Receivables relative to player transfers	968
Other current assets	6,038
Cash and short term investments	2,021
TOTAL ASSETS	36,168
Net equity	9,904
Shareholder current accounts	16,741
Provisions for liabilities and charges	41
Financial liabilities	5,048
Liabilities relative to player transfers	143
Other liabilities	4,291
TOTAL LIABILITIES	36,168

NET PROFIT (LOSS)

-8,608





BASTIA

SA SCIC + ASSOCIATION + SUBSIDIARIES

PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3,861
Sponsors - Advertising	2,351
Gate receipts	1,338
Other income	2,645
TOTAL OPERATING INCOME	10,195
Total payroll	5,579
Amortisation of transfer compensation	15
Players' agents / Intermediaries fees	64
Other expenses	4,535
TOTAL OPERATING EXPENSES	10,193
OPERATING RESULT (LOSS)	2
PROFIT (LOSS) FROM TRANSFERS	70
Financial profit (loss)	-4
Exceptional profit (loss) : Other	97
PROFIT (LOSS) BEFORE TAX	165
Income tax	2
NET PROFIT (LOSS)	167

BALANCE SHEET

	K€
Intangible assets : transfer fees	0
Other fixed assets	2,991
Receivables relative to player transfers	0
Other current assets	2,410
Cash and short term investments	909
TOTAL ASSETS	6,310
Net equity	1,177
Shareholder current accounts	100
Provisions for liabilities and charges	740
Financial liabilities	947
Liabilities relative to player transfers	0
Other liabilities	3,346
TOTAL LIABILITIES	6,310

NET PROFIT (LOSS)

167





SM CAEN

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,689
Sponsors - Advertising	3,611
Gate receipts	1,887
Other income	5,332
TOTAL OPERATING INCOME	15,519
Total payroll	9,280
Amortisation of transfer compensation	930
Players' agents / Intermediaries fees	985
Other expenses	8,853
TOTAL OPERATING EXPENSES	20,048
OPERATING RESULT (LOSS)	-4,529
PROFIT (LOSS) FROM TRANSFERS	5,939
Financial profit (loss)	-78
Exceptional profit (loss) : Other	32
PROFIT (LOSS) BEFORE TAX	1,364
Income tax	-25
NET PROFIT (LOSS)	1,339

BALANCE SHEET

	K€
Intangible assets : transfer fees	867
Other fixed assets	5,294
Receivables relative to player transfers	2,026
Other current assets	1,914
Cash and short term investments	13,686
TOTAL ASSETS	23,787
Net equity	6,338
Shareholder current accounts	1,775
Provisions for liabilities and charges	1,356
Financial liabilities	5,766
Liabilities relative to player transfers	515
Other liabilities	8,037
TOTAL LIABILITIES	23,787

NET PROFIT (LOSS)

1,339





DIJON FCO

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	8,851
Sponsors - Advertising	6,087
Gate receipts	677
Other income	5,350
TOTAL OPERATING INCOME	20,965
Total payroll	13,500
Amortisation of transfer compensation	7,180
Players' agents / Intermediaries fees	422
Other expenses	9,990
TOTAL OPERATING EXPENSES	31,092
OPERATING RESULT (LOSS)	-10,127
PROFIT (LOSS) FROM TRANSFERS	7,025
Financial profit (loss)	142
Exceptional profit (loss) : Other	2,037
PROFIT (LOSS) BEFORE TAX	-923
Income tax	238
NET PROFIT (LOSS)	-685

BALANCE SHEET

K€

Intangible assets : transfer fees	3,843
Other fixed assets	5,020
Receivables relative to player transfers	3,158
Other current assets	10,903
Cash and short term investments	10,617
TOTAL ASSETS	33,541
Net equity	16,725
Shareholder current accounts	0
Provisions for liabilities and charges	10
Financial liabilities	8,066
Liabilities relative to player transfers	2,325
Other liabilities	6,415
TOTAL LIABILITIES	33,541

NET PROFIT (LOSS)

-685





USL DUNKERQUE

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	3,281
Sponsors - Advertising	1,633
Gate receipts	246
Other income	1,630
TOTAL OPERATING INCOME	6,790
Total payroll	5,093
Amortisation of transfer compensation	0
Players' agents / Intermediaries fees	95
Other expenses	2,788
TOTAL OPERATING EXPENSES	7,976
OPERATING RESULT (LOSS)	-1,186
PROFIT (LOSS) FROM TRANSFERS	413
Financial profit (loss)	0
Exceptional profit (loss) : Other	-4
PROFIT (LOSS) BEFORE TAX	-777
Income tax	172
NET PROFIT (LOSS)	-605

BALANCE SHEET

	K€
Intangible assets : transfer fees	0
Other fixed assets	367
Receivables relative to player transfers	210
Other current assets	1,115
Cash and short term investments	485
TOTAL ASSETS	2,177
Net equity	370
Shareholder current accounts	1
Provisions for liabilities and charges	40
Financial liabilities	0
Liabilities relative to player transfers	0
Other liabilities	1,766
TOTAL LIABILITIES	2,177

NET PROFIT (LOSS)

-605





GRENOBLE FOOT 38

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	3,798
Sponsors - Advertising	1,853
Gate receipts	498
Other income	2,170
TOTAL OPERATING INCOME	8,319
Total payroll	6,044
Amortisation of transfer compensation	90
Players' agents / Intermediaries fees	183
Other expenses	4,443
TOTAL OPERATING EXPENSES	10,760
OPERATING RESULT (LOSS)	-2,441
PROFIT (LOSS) FROM TRANSFERS	2,871
Financial profit (loss)	-14
Exceptional profit (loss) : Other	0
PROFIT (LOSS) BEFORE TAX	416
Income tax	0
NET PROFIT (LOSS)	416

BALANCE SHEET

	K€
Intangible assets : transfer fees	171
Other fixed assets	686
Receivables relative to player transfers	200
Other current assets	617
Cash and short term investments	4,463
TOTAL ASSETS	6,137
Net equity	2,112
Shareholder current accounts	0
Provisions for liabilities and charges	693
Financial liabilities	1,615
Liabilities relative to player transfers	0
Other liabilities	1,717
TOTAL LIABILITIES	6,137

NET PROFIT (LOSS)

416





EN AVANT GUINGAMP

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,621
Sponsors - Advertising	3,293
Gate receipts	1,157
Other income	9,090
TOTAL OPERATING INCOME	18,161
Total payroll	8,486
Amortisation of transfer compensation	1,745
Players' agents / Intermediaries fees	556
Other expenses	8,448
TOTAL OPERATING EXPENSES	19,235
OPERATING RESULT (LOSS)	-1,074
PROFIT (LOSS) FROM TRANSFERS	2,842
Financial profit (loss)	-3
Exceptional profit (loss) : Other	340
PROFIT (LOSS) BEFORE TAX	2,105
Income tax	-95
NET PROFIT (LOSS)	2,010

BALANCE SHEET

K€

Intangible assets : transfer fees	1,417
Other fixed assets	6,957
Receivables relative to player transfers	4,660
Other current assets	2,474
Cash and short term investments	11,328
TOTAL ASSETS	26,836
Net equity	14,953
Shareholder current accounts	0
Provisions for liabilities and charges	506
Financial liabilities	3,798
Liabilities relative to player transfers	780
Other liabilities	6,799
TOTAL LIABILITIES	26,836

NET PROFIT (LOSS)

2,010





LE HAVRE AC

SASP + ASSOCIATION + SCI + SUBSIDIARIES

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,745
Sponsors - Advertising	3,201
Gate receipts	791
Other income	2,861
TOTAL OPERATING INCOME	11,598
Total payroll	12,941
Amortisation of transfer compensation	615
Players' agents / Intermediaries fees	956
Other expenses	9,697
TOTAL OPERATING EXPENSES	24,209
OPERATING RESULT (LOSS)	-12,611
PROFIT (LOSS) FROM TRANSFERS	11,802
Financial profit (loss)	-590
Exceptional profit (loss) : Other	6,553
PROFIT (LOSS) BEFORE TAX	5,154
Income tax	-306
NET PROFIT (LOSS)	4,848

BALANCE SHEET

	K€
Intangible assets : transfer fees	743
Other fixed assets	3,803
Receivables relative to player transfers	10,693
Other current assets	3,950
Cash and short term investments	1,240
TOTAL ASSETS	20,429
Net equity	3,767
Shareholder current accounts	69
Provisions for liabilities and charges	387
Financial liabilities	5,445
Liabilities relative to player transfers	614
Other liabilities	10,147
TOTAL LIABILITIES	20,429

NET PROFIT (LOSS)

4,848





AS NANCY LORRAINE

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,077
Sponsors - Advertising	2,625
Gate receipts	776
Other income	4,831
TOTAL OPERATING INCOME	12,309
Total payroll	8,770
Amortisation of transfer compensation	0
Players' agents / Intermediaries fees	64
Other expenses	6,854
TOTAL OPERATING EXPENSES	15,688
OPERATING RESULT (LOSS)	-3,379
PROFIT (LOSS) FROM TRANSFERS	5,531
Financial profit (loss)	-39
Exceptional profit (loss) : Other	288
PROFIT (LOSS) BEFORE TAX	2,401
Income tax	-220
NET PROFIT (LOSS)	2,181

BALANCE SHEET

K€

Intangible assets : transfer fees	0
Other fixed assets	3,315
Receivables relative to player transfers	2,174
Other current assets	3,777
Cash and short term investments	1,393
TOTAL ASSETS	10,659
Net equity	-2,384
Shareholder current accounts	4,038
Provisions for liabilities and charges	0
Financial liabilities	1,369
Liabilities relative to player transfers	0
Other liabilities	7,636
TOTAL LIABILITIES	10,659

NET PROFIT (LOSS)

2,181





NÎMES OLYMPIQUE

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	7,500
Sponsors - Advertising	800
Gate receipts	569
Other income	2,206
TOTAL OPERATING INCOME	11,075
Total payroll	6,029
Amortisation of transfer compensation	4,140
Players' agents / Intermediaries fees	392
Other expenses	4,839
TOTAL OPERATING EXPENSES	15,400
OPERATING RESULT (LOSS)	-4,325
PROFIT (LOSS) FROM TRANSFERS	5,203
Financial profit (loss)	-138
Exceptional profit (loss) : Other	367
PROFIT (LOSS) BEFORE TAX	1,107
Income tax	0
NET PROFIT (LOSS)	1,107

BALANCE SHEET

K€

Intangible assets : transfer fees	3,887
Other fixed assets	2,940
Receivables relative to player transfers	3,920
Other current assets	4,066
Cash and short term investments	12,907

TOTAL ASSETS	27,720
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Net equity	2,465
Shareholder current accounts	13,252
Provisions for liabilities and charges	2,650
Financial liabilities	5,838
Liabilities relative to player transfers	75
Other liabilities	3,440

TOTAL LIABILITIES	27,720
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NET PROFIT (LOSS)

1,107





CHAMOIS NIORTAIS

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	3,866
Sponsors - Advertising	821
Gate receipts	332
Other income	1,564
TOTAL OPERATING INCOME	6,583
Total payroll	5,671
Amortisation of transfer compensation	365
Players' agents / Intermediaries fees	193
Other expenses	3,362
TOTAL OPERATING EXPENSES	9,591
OPERATING RESULT (LOSS)	-3,008
PROFIT (LOSS) FROM TRANSFERS	2,784
Financial profit (loss)	370
Exceptional profit (loss) : Other	42
PROFIT (LOSS) BEFORE TAX	188
Income tax	-97
NET PROFIT (LOSS)	91

BALANCE SHEET

	K€
Intangible assets : transfer fees	429
Other fixed assets	1,668
Receivables relative to player transfers	958
Other current assets	2,829
Cash and short term investments	1,147
TOTAL ASSETS	7,031
Net equity	2,117
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial liabilities	1,955
Liabilities relative to player transfers	270
Other liabilities	2,689
TOTAL LIABILITIES	7,031

NET PROFIT (LOSS)

91





PARIS FC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,764
Sponsors - Advertising	6,736
Gate receipts	502
Other income	1,224
TOTAL OPERATING INCOME	13,226
Total payroll	12,240
Amortisation of transfer compensation	204
Players' agents / Intermediaries fees	211
Other expenses	6,668
TOTAL OPERATING EXPENSES	19,323
OPERATING RESULT (LOSS)	-6,097
PROFIT (LOSS) FROM TRANSFERS	4,097
Financial profit (loss)	-104
Exceptional profit (loss) : Other	771
PROFIT (LOSS) BEFORE TAX	-1,333
Income tax	-3
NET PROFIT (LOSS)	-1,336

BALANCE SHEET

K€

Intangible assets : transfer fees	250
Other fixed assets	7,070
Receivables relative to player transfers	4,190
Other current assets	3,833
Cash and short term investments	10,342
TOTAL ASSETS	25,685
Net equity	9,175
Shareholder current accounts	520
Provisions for liabilities and charges	0
Financial liabilities	6,303
Liabilities relative to player transfers	0
Other liabilities	9,687
TOTAL LIABILITIES	25,685

NET PROFIT (LOSS)

-1,336





PAU FC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3,917
Sponsors - Advertising	1,347
Gate receipts	475
Other income	1,391
TOTAL OPERATING INCOME	7,130
Total payroll	4,553
Amortisation of transfer compensation	0
Players' agents / Intermediaries fees	160
Other expenses	2,178
TOTAL OPERATING EXPENSES	6,891
OPERATING RESULT (LOSS)	239
PROFIT (LOSS) FROM TRANSFERS	50
Financial profit (loss)	0
Exceptional profit (loss) : Other	0
PROFIT (LOSS) BEFORE TAX	289
Income tax	-20
NET PROFIT (LOSS)	269

BALANCE SHEET

	K€
Intangible assets : transfer fees	0
Other fixed assets	306
Receivables relative to player transfers	0
Other current assets	687
Cash and short term investments	2,336
TOTAL ASSETS	3,329
Net equity	2,058
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial liabilities	67
Liabilities relative to player transfers	0
Other liabilities	1,204
TOTAL LIABILITIES	3,329

NET PROFIT (LOSS)

269





QUEVILLY ROUEN METROPOLE

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3,410
Sponsors - Advertising	1,683
Gate receipts	413
Other income	1,848
TOTAL OPERATING INCOME	7,354
Total payroll	5,446
Amortisation of transfer compensation	0
Players' agents / Intermediaries fees	138
Other expenses	2,104
TOTAL OPERATING EXPENSES	7,688
OPERATING RESULT (LOSS)	-334
PROFIT (LOSS) FROM TRANSFERS	450
Financial profit (loss)	-4
Exceptional profit (loss) : Other	12
PROFIT (LOSS) BEFORE TAX	124
Income tax	2
NET PROFIT (LOSS)	126

BALANCE SHEET

	K€
Intangible assets : transfer fees	0
Other fixed assets	64
Receivables relative to player transfers	50
Other current assets	451
Cash and short term investments	1,534
TOTAL ASSETS	2,099
Net equity	981
Shareholder current accounts	27
Provisions for liabilities and charges	50
Financial liabilities	40
Liabilities relative to player transfers	0
Other liabilities	1,001
TOTAL LIABILITIES	2,099

NET PROFIT (LOSS)

126





RODEZ AVEYRON FOOTBALL

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3,863
Sponsors - Advertising	590
Gate receipts	570
Other income	2,646
TOTAL OPERATING INCOME	7,669
Total payroll	4,944
Amortisation of transfer compensation	147
Players' agents / Intermediaries fees	308
Other expenses	2,491
TOTAL OPERATING EXPENSES	7,890
OPERATING RESULT (LOSS)	-221
PROFIT (LOSS) FROM TRANSFERS	650
Financial profit (loss)	0
Exceptional profit (loss) : Other	-184
PROFIT (LOSS) BEFORE TAX	245
Income tax	-68
NET PROFIT (LOSS)	177

BALANCE SHEET

	K€
Intangible assets : transfer fees	213
Other fixed assets	537
Receivables relative to player transfers	650
Other current assets	2,667
Cash and short term investments	727
TOTAL ASSETS	4,794
Net equity	1,748
Shareholder current accounts	176
Provisions for liabilities and charges	0
Financial liabilities	914
Liabilities relative to player transfers	0
Other liabilities	1,956
TOTAL LIABILITIES	4,794

NET PROFIT (LOSS)

177





FC SOCHAUX-MONTBÉLIARD

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	4,830
Sponsors - Advertising	2,238
Gate receipts	1,972
Other income	1,262
TOTAL OPERATING INCOME	10,302
Total payroll	12,167
Amortisation of transfer compensation	263
Players' agents / Intermediaries fees	428
Other expenses	7,520
TOTAL OPERATING EXPENSES	20,378
OPERATING RESULT (LOSS)	-10,076
PROFIT (LOSS) FROM TRANSFERS	1,298
Financial profit (loss)	3
Exceptional profit (loss) : Other	144
PROFIT (LOSS) BEFORE TAX	-8,631
Income tax	147
NET PROFIT (LOSS)	-8,484

BALANCE SHEET

K€

Intangible assets : transfer fees	100
Other fixed assets	2,998
Receivables relative to player transfers	736
Other current assets	1,866
Cash and short term investments	14,144

TOTAL ASSETS **19,844**

Net equity	1,288
Shareholder current accounts	14,000
Provisions for liabilities and charges	1,337
Financial liabilities	0
Liabilities relative to player transfers	56
Other liabilities	3,163

TOTAL LIABILITIES **19,844**

NET PROFIT (LOSS)

-8,484





TOULOUSE FC

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	6,653
Sponsors - Advertising	4,152
Gate receipts	2,339
Other income	14,001
TOTAL OPERATING INCOME	27,145
Total payroll	22,651
Amortisation of transfer compensation	3,183
Players' agents / Intermediaries fees	1,266
Other expenses	12,260
TOTAL OPERATING EXPENSES	39,360
OPERATING RESULT (LOSS)	-12,215
PROFIT (LOSS) FROM TRANSFERS	18,017
Financial profit (loss)	-1,306
Exceptional profit (loss) : Other	-3,913
PROFIT (LOSS) BEFORE TAX	583
Income tax	91
NET PROFIT (LOSS)	674

BALANCE SHEET

K€

Intangible assets : transfer fees	12,236
Other fixed assets	3,017
Receivables relative to player transfers	18,419
Other current assets	3,536
Cash and short term investments	8,483

TOTAL ASSETS **45,691**

Net equity	3,991
Shareholder current accounts	7,097
Provisions for liabilities and charges	1,033
Financial liabilities	8,859
Liabilities relative to player transfers	8,990
Other liabilities	15,721

TOTAL LIABILITIES **45,691**

NET PROFIT (LOSS)

674





VALENCIENNES FC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4,145
Sponsors - Advertising	1,472
Gate receipts	276
Other income	1,550
TOTAL OPERATING INCOME	7,443
Total payroll	10,292
Amortisation of transfer compensation	81
Players' agents / Intermediaries fees	276
Other expenses	5,272
TOTAL OPERATING EXPENSES	15,921
OPERATING RESULT (LOSS)	-8,478
PROFIT (LOSS) FROM TRANSFERS	2,010
Financial profit (loss)	-253
Exceptional profit (loss) : Other	362
PROFIT (LOSS) BEFORE TAX	-6,359
Income tax	0
NET PROFIT (LOSS)	-6,359

BALANCE SHEET

	K€
Intangible assets : transfer fees	98
Other fixed assets	9,734
Receivables relative to player transfers	1,200
Other current assets	1,917
Cash and short term investments	2,356
TOTAL ASSETS	15,305
Net equity	-5,179
Shareholder current accounts	9,300
Provisions for liabilities and charges	0
Financial liabilities	4,864
Liabilities relative to player transfers	120
Other liabilities	6,200
TOTAL LIABILITIES	15,305

NET PROFIT (LOSS)

-6,359





**LIGUE DE FOOTBALL
PROFESSIONNEL**

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