



INDIVIDUAL CLUB ACCOUNTS

2022-2023 SEASON





LIGUE 1





AC AJACCIO

SAS + ASSOCIATION + HOLDING



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	14 020
Sponsors - Advertising	5 950
Gate receipts	2 329
Other income	9 723
TOTAL NON-TRANSFER EARNINGS	32 022
Total payroll	16 174
Amortisation of transfer fees	351
Players' agents / Intermediaries fees	530
Other expenses	12 769
TOTAL NON-TRANSFER EXPENSES	29 824
OPERATING RESULT (LOSS)	2 198
PROFIT (LOSS) FROM TRANSFERS	1 126
Financial profit (loss)	-386
Exceptional profit (loss): Other	-236
PROFIT (LOSS) BEFORE TAX	2 702
Corporation tax	446

NET PROFIT (LOSS)

3 148

BALANCE SHEET

K€

Intangible assets : transfer fees	599
Other fixed assets	11 039
Receivables on player transfers	62
Other current assets	5 719
Cash and marketable securities	1 940
TOTAL ASSETS	19 359
Net equity	3 618
Shareholder current accounts	0
Provisions for liabilities and charges	652
Financial debts	6 517
Debts on player transfers	120
Other debts	8 452
TOTAL LIABILITIES	19 359

NET PROFIT (LOSS)

3 148



ANGERS SCO

SA + ASSOCIATION + FINANCIÈRE LE BURON + SUBSIDIARIES



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	16 293
Sponsors - Advertising	5 443
Gate receipts	3 054
Other income	21 956
TOTAL NON-TRANSFER EARNINGS	46 746
Total payroll	36 360
Amortisation of transfer fees	5 692
Players' agents / Intermediaries fees	3 429
Other expenses	14 629
TOTAL NON-TRANSFER EXPENSES	60 110
OPERATING RESULT (LOSS)	-13 364
PROFIT (LOSS) FROM TRANSFERS	21 742
Financial profit (loss)	-1 516
Exceptional profit (loss): Other	-2 864
PROFIT (LOSS) BEFORE TAX	3 998
Corporation tax	-449

NET PROFIT (LOSS)

3 549

BALANCE SHEET

K€

Intangible assets : transfer fees	4 301
Other fixed assets	37 095
Receivables on player transfers	9 766
Other current assets	8 177
Cash and marketable securities	345
TOTAL ASSETS	59 684
Net equity	8 009
Shareholder current accounts	4 271
Provisions for liabilities and charges	5 644
Financial debts	11 486
Debts on player transfers	5 841
Other debts	24 434
TOTAL LIABILITIES	59 684

NET PROFIT (LOSS)

3 549



AJ AUXERRE

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	13 612
Sponsors - Advertising	7 999
Gate receipts	3 484
Other income	12 854

TOTAL NON-TRANSFER EARNINGS 37 949

Total payroll	30 265
Amortisation of transfer fees	1 039
Players' agents / Intermediaries fees	1 250
Other expenses	13 108

TOTAL NON-TRANSFER EXPENSES 45 662

OPERATING RESULT (LOSS) -7 713

PROFIT (LOSS) FROM TRANSFERS 1 542

Financial profit (loss)	-22
Exceptional profit (loss): Other	-1 428

PROFIT (LOSS) BEFORE TAX -7 621

Corporation tax	0
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NET PROFIT (LOSS)

-7 621



BALANCE SHEET

K€

Intangible assets : transfer fees	2 366
Other fixed assets	27 870
Receivables on player transfers	1 057
Other current assets	3 748
Cash and marketable securities	4 351

TOTAL ASSETS 39 392

Net equity	16 071
Shareholder current accounts	9 241
Provisions for liabilities and charges	1 734
Financial debts	4 280
Debts on player transfers	1 632
Other debts	6 434

TOTAL LIABILITIES 39 392

NET PROFIT (LOSS)

-7 621



STADE BRESTOIS 29

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	15 574
Sponsors - Advertising	10 453
Gate receipts	4 334
Other income	21 098

TOTAL NON-TRANSFER EARNINGS 51 459

Total payroll	33 144
Amortisation of transfer fees	9 355
Players' agents / Intermediaries fees	2 182
Other expenses	15 706

TOTAL NON-TRANSFER EXPENSES 60 387

OPERATING RESULT (LOSS) -8 928

PROFIT (LOSS) FROM TRANSFERS 796

Financial profit (loss)	-638
Exceptional profit (loss): Other	4 059

PROFIT (LOSS) BEFORE TAX -4 711

Corporation tax	143
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NET PROFIT (LOSS)

-4 568



BALANCE SHEET

K€

Intangible assets : transfer fees	13 231
Other fixed assets	4 852
Receivables on player transfers	1 832
Other current assets	4 140
Cash and marketable securities	2 088

TOTAL ASSETS 26 143

Net equity	6 580
Shareholder current accounts	4 033
Provisions for liabilities and charges	0
Financial debts	1 528
Debts on player transfers	4 896
Other debts	9 106

TOTAL LIABILITIES 26 143

NET PROFIT (LOSS)

-4 568



CLERMONT FOOT AUVERGNE

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	18 382
Sponsors - Advertising	4 646
Gate receipts	2 971
Other income	19 967

TOTAL NON-TRANSFER EARNINGS 45 966

Total payroll	25 396
Amortisation of transfer fees	1 572
Players' agents / Intermediaries fees	1 294
Other expenses	15 848

TOTAL NON-TRANSFER EXPENSES 44 110

OPERATING RESULT (LOSS) 1 856

PROFIT (LOSS) FROM TRANSFERS 19 150

Financial profit (loss)	41
Exceptional profit (loss): Other	-1 347

PROFIT (LOSS) BEFORE TAX 19 700

Corporation tax	-4 829
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NET PROFIT (LOSS)

14 871

BALANCE SHEET

K€

Intangible assets : transfer fees	2 068
Other fixed assets	4 315
Receivables on player transfers	15 740
Other current assets	5 103
Cash and marketable securities	10 436

TOTAL ASSETS 37 662

Net equity	15 854
Shareholder current accounts	519
Provisions for liabilities and charges	785
Financial debts	647
Debts on player transfers	375
Other debts	19 482

TOTAL LIABILITIES 37 662

NET PROFIT (LOSS)

14 871



RC LENS

SAS + ASSOCIATION + SCI
+ ENDOWMENT FUND RACING CŒUR DE LENS



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	26 273
Sponsors - Advertising	18 492
Gate receipts	13 576
Other income	26 718

TOTAL NON-TRANSFER EARNINGS 85 059

Total payroll	65 117
Amortisation of transfer fees	15 432
Players' agents / Intermediaries fees	3 133
Other expenses	31 712

TOTAL NON-TRANSFER EXPENSES 115 394

OPERATING RESULT (LOSS) -30 335

PROFIT (LOSS) FROM TRANSFERS 33 454

Financial profit (loss)	-2 559
Exceptional profit (loss): Other	2 833

PROFIT (LOSS) BEFORE TAX 3 393

Corporation tax	-242
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NET PROFIT (LOSS)

3 151

BALANCE SHEET

K€

Intangible assets : transfer fees	47 831
Other fixed assets	49 403
Receivables on player transfers	67 234
Other current assets	2 707
Cash and marketable securities	17 179

TOTAL ASSETS 184 354

Net equity	48 283
Shareholder current accounts	226
Provisions for liabilities and charges	145
Financial debts	41 706
Debts on player transfers	57 715
Other debts	36 279

TOTAL LIABILITIES 184 354

NET PROFIT (LOSS)

3 151



LOSC

SA + ASSOCIATION + SCI DOMAINE DE LUCHIN



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	34 288
Sponsors - Advertising	21 552
Gate receipts	11 669
Other income	39 498

TOTAL NON-TRANSFER EARNINGS 107 007

Total payroll	73 334
Amortisation of transfer fees	24 170
Players' agents / Intermediaries fees	2 752
Other expenses	44 084

TOTAL NON-TRANSFER EXPENSES 144 340

OPERATING RESULT (LOSS) -37 333

PROFIT (LOSS) FROM TRANSFERS 72 748

Financial profit (loss)	-5 524
Exceptional profit (loss): Other	4 969

PROFIT (LOSS) BEFORE TAX 34 860

Corporation tax	-4 942
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NET PROFIT (LOSS)

29 918

BALANCE SHEET

K€

Intangible assets : transfer fees	40 123
Other fixed assets	30 042
Receivables on player transfers	78 393
Other current assets	19 097
Cash and marketable securities	18 571

TOTAL ASSETS 186 226

Net equity	-11 568
Shareholder current accounts	44 565
Provisions for liabilities and charges	23 631
Financial debts	10 279
Debts on player transfers	36 882
Other debts	82 437

TOTAL LIABILITIES 186 226

NET PROFIT (LOSS)

29 918



FC LORIENT

SASP + ASSOCIATION
+ LF DÉVELOPPEMENT PROMOTION + SUBSIDIARIES



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	32 954
Sponsors - Advertising	5 707
Gate receipts	4 022
Other income	3 394

TOTAL NON-TRANSFER EARNINGS 46 077

Total payroll	38 792
Amortisation of transfer fees	12 348
Players' agents / Intermediaries fees	4 848
Other expenses	13 730

TOTAL NON-TRANSFER EXPENSES 69 718

OPERATING RESULT (LOSS) -23 641

PROFIT (LOSS) FROM TRANSFERS 32 762

Financial profit (loss)	-287
Exceptional profit (loss): Other	161

PROFIT (LOSS) BEFORE TAX 8 995

Corporation tax	-875
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NET PROFIT (LOSS)

8 120

BALANCE SHEET

K€

Intangible assets : transfer fees	36 896
Other fixed assets	8 389
Receivables on player transfers	22 982
Other current assets	6 068
Cash and marketable securities	6 812

TOTAL ASSETS 81 147

Net equity	24 312
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial debts	19 104
Debts on player transfers	23 275
Other debts	14 456

TOTAL LIABILITIES 81 147

NET PROFIT (LOSS)

8 120



OLYMPIQUE LYONNAIS

CONSOLIDATED FINANCIAL STATEMENTS OF THE OLYMPIQUE LYONNAIS GROUP

COMBINED INCOME STATEMENT

	K€	30/06/2023	% Total income	30/06/2022	% Total income
INCOME FROM ACTIVITIES (EXCLUDING PLAYER TRADING)		199 128	100%	160 475	100%
Capital gains / sales of players		77 302	39%	53 558	33%
Purchases used during the period		-60 742	-31%	-51 216	-32%
External costs		-52 443	-26%	-40 016	-25%
Taxes other than income taxes		-8 359	-4%	-7 506	-5%
Personnel costs		-156 695	-79%	-99 374	-62%
CURRENT OPERATING PROFIT		-1 809	-1%	15 922	10%
Net depreciation, amortisation and provisions		-62 014	-31%	-65 764	-41%
Other operating income and expenses		-12 520	-6%	8 729	5%
OPERATING PROFIT		-76 344	-38%	-41 113	-26%
FINANCIAL PROFIT (LOSS)		-22 788	-11%	-15 735	-10%
PROFIT (LOSS) BEFORE TAX		-99 132	-50%	-56 848	-35%
Tax charge		1 267	1%	1 793	1%
Share of in net profit / loss of associates		-1 107	-1%	39	0%
NET PROFIT		-98 972	-50%	-55 017	-34%
Net profit attributable to equity holders of the parent		-97 817		-54 090	
Net profit/loss attributable to non-controlling interests		-1155		-926	



ASSETS

	K€	30/06/2023	30/06/2022
ASSETS			
Intangible assets			
Goodwill		1 866	1 919
Player registrations		53 296	73 287
Other intangible assets		1 804	2 130
Property, plant & equipment		325 577	334 489
Rights-of-use assets		118 748	49 511
Other financial assets		47 305	50 134
Receivables on sale of player registrations (> 1 year)		14 279	16 979
Investments in associates		2 888	3 943
Corporation tax receivables		1 197	1 197
Deferred tax		5 728	4 786
NON-CURRENT ASSETS		572 689	538 374
Inventories		2 739	2 390
Trade receivables and assets on customer contracts		18 942	32 282
Receivables on sale of player registrations (<1 year)		8 655	23 183
Current assets held for sale		53 899	2 057
Other current assets, deferred income and accruals		50 014	25 805
Cash and cash equivalents		34 605	27 534
CURRENT ASSETS		168 854	113 253
TOTAL ASSETS		741 543	651 627

LIABILITIES

	K€	30/06/2023	30/06/2022
LIABILITIES			
Share capital		261 504	89 535
Bonuses		171 422	123 504
Reserves		-246 729	-231 323
Other equity		11 586	148 120
Net profit attributable to equity holders of the parent		-97 817	-54 090
Equity attributable to equity holders of the parent		99 966	75 746
Non-controlling interests		5 404	2 314
TOTAL EQUITY		105 370	78 060
Infrastructure bonds		9 063	68 646
Infrastructure bank loans		0	83 722
Borrowings & fin. debts (portion > 1 year)		130 058	150 912
Player registration payables (portion > 1 year)		13 065	20 867
Non-current financial debts related to rental obligations		114 490	47 294
Other non-current liabilities		17 980	20 115
Provision for pension obligations		2 819	2 341
NON-CURRENT LIABILITIES		287 475	393 898
Provisions (portion < 1 year)		214	314
Financial liabilities (portion < 1 year)			
Bank overdrafts		111	243
Infrastructure bonds		60 349	194
Infrastructure bank loans		44 831	7 974
Current financial debts related to rental obligations		2 968	1 768
Other borrowings & financial liabilities		96 608	22 664
Trade accounts payable & related accounts		31 946	31 940
Tax and social security liabilities		33 688	32 974
Liabilities on acquisition of player registrations (portion < 1 year)		31 089	34 964
Liabilities directly related to current assets held for sale		11 812	1 649
Other current liabilities and deferred income		35 082	44 984
CURRENT LIABILITIES		348 699	179 668
TOTAL LIABILITIES		741 543	651 627



OLYMPIQUE DE MARSEILLE

SASP + OM ASSOCIATION + OM DÉVELOPPEMENT
+ OM MÉDIAS

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	95 201
Sponsors - Advertising	62 505
Gate receipts	39 142
Other income	61 512
TOTAL NON-TRANSFER EARNINGS	258 360
Total payroll	147 448
Amortisation of transfer fees	40 169
Players' agents / Intermediaries fees	19 931
Other expenses	75 928
TOTAL NON-TRANSFER EXPENSES	283 476
OPERATING RESULT (LOSS)	-25 116
PROFIT (LOSS) FROM TRANSFERS	18 617
Financial profit (loss)	-505
Exceptional profit (loss): Other	-5 688
PROFIT (LOSS) BEFORE TAX	-12 692
Corporation tax	0

NET PROFIT (LOSS)

-12 692



BALANCE SHEET

K€

Intangible assets : transfer fees	113 749
Other fixed assets	28 082
Receivables on player transfers	42 254
Other current assets	82 829
Cash and marketable securities	69 609
TOTAL ASSETS	336 523
Net equity	11 947
Shareholder current accounts	23 538
Provisions for liabilities and charges	10 764
Financial debts	32 922
Debts on player transfers	112 566
Other debts	144 786
TOTAL LIABILITIES	336 523

NET PROFIT (LOSS)

-12 692



AS MONACO

SA UNDER MONACO LAW + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	49 232
Sponsors - Advertising	16 371
Gate receipts	2 626
Other income	42 663
TOTAL NON-TRANSFER EARNINGS	110 892
Total payroll	112 946
Other expenses	41 145
TOTAL NON-TRANSFER EXPENSES	154 091
OPERATING RESULT (LOSS)	-43 199
Transfer compensation received : capital gain	115 169
Amortisation of transfer fees	61 709
Players' agents / Intermediaries fees	13 703
PROFIT (LOSS) FROM TRANSFERS	39 757
Financial profit (loss)	-7 815
Exceptional profit (loss): Other	11 087
PROFIT (LOSS) BEFORE TAX	-170
Corporation tax	0

NET PROFIT (LOSS)

-170



BALANCE SHEET

K€

Intangible assets : transfer fees	99 421
Other fixed assets	56 202
Receivables on player transfers	16 261
Other current assets	40 136
Cash and marketable securities	98 128
TOTAL ASSETS	310 148
Net equity	1 052
Shareholder current accounts	33 940
Provisions for liabilities and charges	160
Financial debts	168 599
Debts on player transfers	49 787
Other debts	56 610
TOTAL LIABILITIES	310 148

NET PROFIT (LOSS)

-170



MONTPELLIER HÉRAULT SC

SASU + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	35 567
Sponsors - Advertising	7 523
Gate receipts	3 237
Other income	6 195
TOTAL NON-TRANSFER EARNINGS	52 522

Total payroll	51 663
Amortisation of transfer fees	6 205
Players' agents / Intermediaries fees	2 814
Other expenses	16 932
TOTAL NON-TRANSFER EXPENSES	77 614

OPERATING RESULT (LOSS)	-25 092
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PROFIT (LOSS) FROM TRANSFERS	6 808
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Financial profit (loss)	-137
Exceptional profit (loss): Other	16 364

PROFIT (LOSS) BEFORE TAX	-2 057
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Corporation tax	-262
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NET PROFIT (LOSS)

-2 319



BALANCE SHEET

K€

Intangible assets : transfer fees	9 406
Other fixed assets	5 834
Receivables on player transfers	14 515
Other current assets	9 427
Cash and marketable securities	6 103
TOTAL ASSETS	45 285

TOTAL ASSETS	45 285
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Net equity	11 754
Shareholder current accounts	49
Provisions for liabilities and charges	0
Financial debts	11 024
Debts on player transfers	8 578
Other debts	13 880
TOTAL LIABILITIES	45 285

TOTAL LIABILITIES	45 285
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NET PROFIT (LOSS)

-2 319



FC NANTES

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	30 906
Sponsors - Advertising	11 045
Gate receipts	16 859
Other income	21 828
TOTAL NON-TRANSFER EARNINGS	80 638

Total payroll	50 070
Amortisation of transfer fees	9 516
Players' agents / Intermediaries fees	1 774
Other expenses	27 738
TOTAL NON-TRANSFER EXPENSES	89 098

OPERATING RESULT (LOSS)	-8 460
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PROFIT (LOSS) FROM TRANSFERS	2 812
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Financial profit (loss)	403
Exceptional profit (loss): Other	6 095

PROFIT (LOSS) BEFORE TAX	850
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Corporation tax	0
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NET PROFIT (LOSS)

850



BALANCE SHEET

K€

Intangible assets : transfer fees	17 783
Other fixed assets	4 792
Receivables on player transfers	16 510
Other current assets	10 946
Cash and marketable securities	5 875
TOTAL ASSETS	55 906

TOTAL ASSETS	55 906
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Net equity	1 295
Shareholder current accounts	10 235
Provisions for liabilities and charges	631
Financial debts	8 386
Debts on player transfers	15 516
Other debts	19 843
TOTAL LIABILITIES	55 906

TOTAL LIABILITIES	55 906
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NET PROFIT (LOSS)

850



OGC NICE

SASP OGC NICE + SARL PROMOFOOT + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	31 142
Sponsors - Advertising	36 450
Gate receipts	6 703
Other income	23 493

TOTAL NON-TRANSFER EARNINGS 97 788

Total payroll	104 511
Amortisation of transfer fees	36 545
Players' agents / Intermediaries fees	11 994
Other expenses	41 668

TOTAL NON-TRANSFER EXPENSES 194 718

OPERATING RESULT (LOSS) -96 930

PROFIT (LOSS) FROM TRANSFERS 32 500

Financial profit (loss)	-129
Exceptional profit (loss): Other	522

PROFIT (LOSS) BEFORE TAX -64 037

Corporation tax	0
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NET PROFIT (LOSS)

-64 037



BALANCE SHEET

K€

Intangible assets : transfer fees	100 954
Other fixed assets	22 325
Receivables on player transfers	48 941
Other current assets	19 495
Cash and marketable securities	45 128

TOTAL ASSETS 236 843

Net equity	58 548
Shareholder current accounts	75 207
Provisions for liabilities and charges	141
Financial debts	12 752
Debts on player transfers	53 500
Other debts	36 695

TOTAL LIABILITIES 236 843

NET PROFIT (LOSS)

-64 037



PARIS SAINT-GERMAIN

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

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	165 666
Sponsors - Advertising	372 817
Gate receipts	67 572
Other income	201 285

TOTAL NON-TRANSFER EARNINGS 807 340

Total payroll	621 183
Amortisation of transfer fees	123 701
Players' agents / Intermediaries fees	35 387
Other expenses	181 985

TOTAL NON-TRANSFER EXPENSES 962 256

OPERATING RESULT (LOSS) -154 916

PROFIT (LOSS) FROM TRANSFERS 45 397

Financial profit (loss)	3 684
Exceptional profit (loss): Other	-1 557

PROFIT (LOSS) BEFORE TAX -107 392

Corporation tax	-2 437
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Net profit of football activity

GROUP NET PROFIT (LOSS)

-109 829



BALANCE SHEET

K€

Intangible assets : transfer fees	223 137
Other fixed assets	432 420
Receivables on player transfers	88 216
Other current assets	276 662
Cash and marketable securities	70 017

TOTAL ASSETS 1 090 452

Net equity	292 075
Shareholder current accounts	88 742
Provisions for liabilities and charges	7 079
Financial debts	71 362
Debts on player transfers	175 750
Other debts	455 444

TOTAL LIABILITIES 1 090 452

NET PROFIT (LOSS)

-109 829



STADE DE REIMS

SA + ASSOCIATION



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	18 856
Sponsors - Advertising	6 158
Gate receipts	4 950
Other income	28 014
TOTAL NON-TRANSFER EARNINGS	57 978
Total payroll	43 957
Amortisation of transfer fees	15 318
Players' agents / Intermediaries fees	4 866
Other expenses	20 178
TOTAL NON-TRANSFER EXPENSES	84 319
OPERATING RESULT (LOSS)	-26 341
PROFIT (LOSS) FROM TRANSFERS	26 151
Financial profit (loss)	-108
Exceptional profit (loss): Other	500
PROFIT (LOSS) BEFORE TAX	202
Corporation tax	-58

NET PROFIT (LOSS)

144



STADE RENNAIS FC

SASP + ASSOCIATION ETP ODORICO



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	46 532
Sponsors - Advertising	18 097
Gate receipts	11 917
Other income	32 508
TOTAL NON-TRANSFER EARNINGS	109 054
Total payroll	116 234
Other operating expenses	24 343
TOTAL NON-TRANSFER EXPENSES	140 577
OPERATING RESULT (LOSS)	-31 523
Transfer compensation received : capital gain	80 917
Amortisation of transfer fees	44 314
Players' agents / Intermediaries fees	15 361
PROFIT (LOSS) FROM TRANSFERS	21 242
Financial profit (loss)	-2 025
Exceptional profit (loss)	-1 721
Corporation tax	9

NET PROFIT (LOSS)

-14 018

BALANCE SHEET

K€

Intangible assets : transfer fees	35 401
Other fixed assets	8 253
Receivables on player transfers	29 340
Other current assets	4 208
Cash and marketable securities	2 657
TOTAL ASSETS	79 859
Net equity	14 309
Shareholder current accounts	1 800
Provisions for liabilities and charges	12 743
Financial debts	10 088
Debts on player transfers	22 314
Other debts	18 605
TOTAL LIABILITIES	79 859

NET PROFIT (LOSS)

144

BALANCE SHEET

K€

Intangible assets : transfer fees	106 397
Other fixed assets	9 002
Receivables on player transfers	75 200
Other current assets	23 016
Cash and marketable securities	31 598
TOTAL ASSETS	245 213
Net equity	33 613
Shareholder current accounts	80 638
Provisions for liabilities and charges	726
Financial debts	11 050
Debts on player transfers	83 739
Other debts	35 447
TOTAL LIABILITIES	245 213

NET PROFIT (LOSS)

-14 018



RC STRASBOURG ALSACE

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	17 902
Sponsors - Advertising	15 224
Gate receipts	8 315
Other income	20 622

TOTAL NON-TRANSFER EARNINGS 62 063

Total payroll	45 083
Amortisation of transfer fees	7 726
Players' agents / Intermediaries fees	1 952
Other expenses	21 361

TOTAL NON-TRANSFER EXPENSES 76 122

OPERATING RESULT (LOSS) -14 059

PROFIT (LOSS) FROM TRANSFERS 13 543

Financial profit (loss)	-75
Exceptional profit (loss): Other	-2 429

PROFIT (LOSS) BEFORE TAX -3 020

Corporation tax	20
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NET PROFIT (LOSS)

-3 000



BALANCE SHEET

K€

Intangible assets : transfer fees	11 804
Other fixed assets	5 754
Receivables on player transfers	7 740
Other current assets	7 881
Cash and marketable securities	6 974

TOTAL ASSETS 40 153

Net equity	7 063
Shareholder current accounts	0
Provisions for liabilities and charges	3 318
Financial debts	9 154
Debts on player transfers	4 107
Other debts	16 510

TOTAL LIABILITIES 40 153

NET PROFIT (LOSS)

-3 000



TOULOUSE FC

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	17 794
Sponsors - Advertising	7 387
Gate receipts	8 801
Other income	12 760

TOTAL NON-TRANSFER EARNINGS 46 742

Total payroll	32 530
Amortisation of transfer fees	6 978
Players' agents / Intermediaries fees	1 128
Other expenses	19 785

TOTAL NON-TRANSFER EXPENSES 60 421

OPERATING RESULT (LOSS) -13 679

PROFIT (LOSS) FROM TRANSFERS 12 530

Financial profit (loss)	-739
Exceptional profit (loss): Other	2 039

PROFIT (LOSS) BEFORE TAX 151

Corporation tax	98
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NET PROFIT (LOSS)

249



BALANCE SHEET

K€

Intangible assets : transfer fees	16 069
Other fixed assets	5 367
Receivables on player transfers	12 599
Other current assets	5 851
Cash and marketable securities	3 798

TOTAL ASSETS 43 684

Net equity	4 078
Shareholder current accounts	4 985
Provisions for liabilities and charges	1 249
Financial debts	4 061
Debts on player transfers	8 823
Other debts	20 488

TOTAL LIABILITIES 43 684

NET PROFIT (LOSS)

249



ES TROYES AC

SASP + ASSOCIATION + ETMS

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	13 847
Sponsors - Advertising	5 548
Gate receipts	2 871
Other income	18 842

TOTAL NON-TRANSFER EARNINGS 41 108

Total payroll	37 821
Amortisation of transfer fees	11 245
Players' agents / Intermediaries fees	2 574
Other expenses	13 307

TOTAL NON-TRANSFER EXPENSES 64 947

OPERATING RESULT (LOSS) -23 839

PROFIT (LOSS) FROM TRANSFERS 4 695

Financial profit (loss)	-61
Exceptional profit (loss): Other	-819

PROFIT (LOSS) BEFORE TAX -20 024

Corporation tax	0
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NET PROFIT (LOSS)

-20 024



BALANCE SHEET

K€

Intangible assets : transfer fees	32 169
Other fixed assets	1 642
Receivables on player transfers	6 812
Other current assets	7 211
Cash and marketable securities	1 871

TOTAL ASSETS 49 705

Net equity	21 481
Shareholder current accounts	126
Provisions for liabilities and charges	1 742
Financial debts	714
Debts on player transfers	14 882
Other debts	10 760

TOTAL LIABILITIES 49 705

NET PROFIT (LOSS)

-20 024





LIGUE 2





AMIENS SC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 430
Sponsors - Advertising	2 001
Gate receipts	1 978
Other income	3 578

TOTAL NON-TRANSFER EARNINGS 11 987

Total payroll	10 592
Amortisation of transfer fees	3 062
Players' agents / Intermediaries fees	1 570
Other expenses	9 829

TOTAL NON-TRANSFER EXPENSES 25 053

OPERATING RESULT (LOSS) -13 066

PROFIT (LOSS) FROM TRANSFERS 14 173

Financial profit (loss)	-66
Exceptional profit (loss): Other	-868

PROFIT (LOSS) BEFORE TAX 173

Corporation tax	0
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NET PROFIT (LOSS)

173



BALANCE SHEET

K€

Intangible assets : transfer fees	2 797
Other fixed assets	3 237
Receivables on player transfers	16 183
Other current assets	7 965
Cash and marketable securities	9 139

TOTAL ASSETS 39 321

Net equity	10 166
Shareholder current accounts	8 113
Provisions for liabilities and charges	200
Financial debts	4 370
Debts on player transfers	3 780
Other debts	12 692

TOTAL LIABILITIES 39 321

NET PROFIT (LOSS)

173



ANNÉCY FC

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 197
Sponsors - Advertising	3 769
Gate receipts	1 366
Other income	1 674

TOTAL NON-TRANSFER EARNINGS 11 006

Total payroll	5 844
Amortisation of transfer fees	0
Players' agents / Intermediaries fees	119
Other expenses	5 390

TOTAL NON-TRANSFER EXPENSES 11 353

OPERATING RESULT (LOSS) -347

PROFIT (LOSS) FROM TRANSFERS 0

Financial profit (loss)	-6
Exceptional profit (loss): Other	2

PROFIT (LOSS) BEFORE TAX -351

Corporation tax	0
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NET PROFIT (LOSS)

-351



BALANCE SHEET

K€

Intangible assets : transfer fees	0
Other fixed assets	1 921
Receivables on player transfers	0
Other current assets	2 159
Cash and marketable securities	1 791

TOTAL ASSETS 5 871

Net equity	2 695
Shareholder current accounts	0
Provisions for liabilities and charges	100
Financial debts	644
Debts on player transfers	0
Other debts	2 432

TOTAL LIABILITIES 5 871

NET PROFIT (LOSS)

-351



SC BASTIA

SA SCIC + ASSOCIATION + SUBSIDIARIES



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 233
Sponsors - Advertising	2 967
Gate receipts	1 514
Other income	3 943
TOTAL NON-TRANSFER EARNINGS	12 657
Total payroll	6 472
Amortisation of transfer fees	22
Players' agents / Intermediaries fees	94
Other expenses	6 198
TOTAL NON-TRANSFER EXPENSES	12 786
OPERATING RESULT (LOSS)	-129
PROFIT (LOSS) FROM TRANSFERS	806
Financial profit (loss)	-16
Exceptional profit (loss): Other	-298
PROFIT (LOSS) BEFORE TAX	363
Corporation tax	19

NET PROFIT (LOSS)

382



GIRONDINS DE BORDEAUX

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	12 949
Sponsors - Advertising	3 950
Gate receipts	5 133
Other income	10 813
TOTAL NON-TRANSFER EARNINGS	32 845
Total payroll	42 471
Amortisation of transfer fees	6 766
Players' agents / Intermediaries fees	3 516
Other expenses	24 443
TOTAL NON-TRANSFER EXPENSES	77 196
OPERATING RESULT (LOSS)	-44 351
PROFIT (LOSS) FROM TRANSFERS	35 826
Financial profit (loss)	-3 988
Exceptional profit (loss): Other	31 744
PROFIT (LOSS) BEFORE TAX	19 231
Corporation tax	0

NET PROFIT (LOSS)

19 231

BALANCE SHEET

K€

Intangible assets : transfer fees	78
Other fixed assets	3 491
Receivables on player transfers	658
Other current assets	1 447
Cash and marketable securities	2 980
TOTAL ASSETS	8 654
Net equity	1 565
Shareholder current accounts	1 858
Provisions for liabilities and charges	5
Financial debts	1 315
Debts on player transfers	0
Other debts	3 911
TOTAL LIABILITIES	8 654

NET PROFIT (LOSS)

382

BALANCE SHEET

K€

Intangible assets : transfer fees	13 210
Other fixed assets	8 236
Receivables on player transfers	4 522
Other current assets	24 198
Cash and marketable securities	38 032
TOTAL ASSETS	88 198
Net equity	-30 511
Shareholder current accounts	45 231
Provisions for liabilities and charges	15 871
Financial debts	6 972
Debts on player transfers	11 481
Other debts	39 154
TOTAL LIABILITIES	88 198

NET PROFIT (LOSS)

19 231



SM CAEN

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 874
Sponsors - Advertising	4 163
Gate receipts	2 715
Other income	3 062

TOTAL NON-TRANSFER EARNINGS 14 814

Total payroll	14 714
Amortisation of transfer fees	1 169
Players' agents / Intermediaries fees	905
Other expenses	7 167

TOTAL NON-TRANSFER EXPENSES 23 955

OPERATING RESULT (LOSS) -9 141

PROFIT (LOSS) FROM TRANSFERS 6 398

Financial profit (loss)	-69
Exceptional profit (loss): Other	46

PROFIT (LOSS) BEFORE TAX -2 766

Corporation tax	-41
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NET PROFIT (LOSS)

-2 807



BALANCE SHEET

K€

Intangible assets : transfer fees	1 094
Other fixed assets	4 650
Receivables on player transfers	3 794
Other current assets	2 561
Cash and marketable securities	8 339

TOTAL ASSETS 20 438

Net equity	7 192
Shareholder current accounts	7
Provisions for liabilities and charges	117
Financial debts	4 299
Debts on player transfers	564
Other debts	8 259

TOTAL LIABILITIES 20 438

NET PROFIT (LOSS)

-2 807



DIJON FCO

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	7 362
Sponsors - Advertising	5 825
Gate receipts	789
Other income	3 391

TOTAL NON-TRANSFER EARNINGS 17 367

Total payroll	14 837
Amortisation of transfer fees	3 975
Players' agents / Intermediaries fees	449
Other expenses	10 909

TOTAL NON-TRANSFER EXPENSES 30 170

OPERATING RESULT (LOSS) -12 803

PROFIT (LOSS) FROM TRANSFERS 4 667

Financial profit (loss)	650
Exceptional profit (loss): Other	239

PROFIT (LOSS) BEFORE TAX -7 247

Corporation tax	37
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NET PROFIT (LOSS)

-7 210



BALANCE SHEET

K€

Intangible assets : transfer fees	939
Other fixed assets	5 412
Receivables on player transfers	4 015
Other current assets	11 321
Cash and marketable securities	2 130

TOTAL ASSETS 23 817

Net equity	10 815
Shareholder current accounts	0
Provisions for liabilities and charges	32
Financial debts	6 525
Debts on player transfers	1 157
Other debts	5 288

TOTAL LIABILITIES 23 817

NET PROFIT (LOSS)

-7 210



GRENOBLE FOOT 38

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 211
Sponsors - Advertising	2 556
Gate receipts	1 038
Other income	2 759

TOTAL NON-TRANSFER EARNINGS 10 564

Total payroll	7 802
Amortisation of transfer fees	196
Players' agents / Intermediaries fees	420
Other expenses	5 079

TOTAL NON-TRANSFER EXPENSES 13 497

OPERATING RESULT (LOSS) -2 933

PROFIT (LOSS) FROM TRANSFERS 2 178

Financial profit (loss)	-10
Exceptional profit (loss): Other	534

PROFIT (LOSS) BEFORE TAX -231

Corporation tax	0
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NET PROFIT (LOSS)

-231



BALANCE SHEET

K€

Intangible assets : transfer fees	243
Other fixed assets	1 264
Receivables on player transfers	1 500
Other current assets	1 437
Cash and marketable securities	5 852

TOTAL ASSETS 10 296

Net equity	1 881
Shareholder current accounts	3 000
Provisions for liabilities and charges	175
Financial debts	2 344
Debts on player transfers	0
Other debts	2 896

TOTAL LIABILITIES 10 296

NET PROFIT (LOSS)

-231



EN AVANT GUINGAMP

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	5 664
Sponsors - Advertising	4 132
Gate receipts	1 516
Other income	1 491

TOTAL NON-TRANSFER EARNINGS 12 803

Total payroll	10 241
Amortisation of transfer fees	716
Players' agents / Intermediaries fees	602
Other expenses	7 584

TOTAL NON-TRANSFER EXPENSES 19 143

OPERATING RESULT (LOSS) -6 340

PROFIT (LOSS) FROM TRANSFERS 3 583

Financial profit (loss)	10
Exceptional profit (loss): Other	470

PROFIT (LOSS) BEFORE TAX -2 277

Corporation tax	9
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NET PROFIT (LOSS)

-2 268



BALANCE SHEET

K€

Intangible assets : transfer fees	596
Other fixed assets	5 989
Receivables on player transfers	4 175
Other current assets	1 378
Cash and marketable securities	6 939

TOTAL ASSETS 19 077

Net equity	12 549
Shareholder current accounts	0
Provisions for liabilities and charges	6
Financial debts	1 864
Debts on player transfers	0
Other debts	4 658

TOTAL LIABILITIES 19 077

NET PROFIT (LOSS)

-2 268



STADE LAVALLOIS MAYENNE

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	3 431
Sponsors - Advertising	2 284
Gate receipts	1 056
Other income	1 468
TOTAL NON-TRANSFER EARNINGS	8 239
Total payroll	5 592
Amortisation of transfer fees	18
Players' agents / Intermediaries fees	106
Other expenses	3 103
TOTAL NON-TRANSFER EXPENSES	8 819
OPERATING RESULT (LOSS)	-580
PROFIT (LOSS) FROM TRANSFERS	618
Financial profit (loss)	-8
Exceptional profit (loss): Other	8
PROFIT (LOSS) BEFORE TAX	38
Corporation tax	0

NET PROFIT (LOSS)

38



BALANCE SHEET

K€

Intangible assets : transfer fees	17
Other fixed assets	945
Receivables on player transfers	166
Other current assets	1 314
Cash and marketable securities	2 910
TOTAL ASSETS	5 352
Net equity	3 150
Shareholder current accounts	-9
Provisions for liabilities and charges	127
Financial debts	550
Debts on player transfers	0
Other debts	1 534
TOTAL LIABILITIES	5 352

NET PROFIT (LOSS)

38



LE HAVRE AC

SASP + ASSOCIATION + SCI + SUBSIDIARIES

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	5 731
Sponsors - Advertising	5 336
Gate receipts	2 135
Other income	5 997
TOTAL NON-TRANSFER EARNINGS	19 199
Total payroll	15 716
Amortisation of transfer fees	369
Players' agents / Intermediaries fees	228
Other expenses	13 024
TOTAL NON-TRANSFER EXPENSES	29 337
OPERATING RESULT (LOSS)	-10 138
PROFIT (LOSS) FROM TRANSFERS	3 932
Financial profit (loss)	-442
Exceptional profit (loss): Other	3 970
PROFIT (LOSS) BEFORE TAX	-2 678
Corporation tax	-216

NET PROFIT (LOSS)

-2 894



BALANCE SHEET

K€

Intangible assets : transfer fees	874
Other fixed assets	3 781
Receivables on player transfers	9 337
Other current assets	6 195
Cash and marketable securities	1 458
TOTAL ASSETS	21 645
Net equity	824
Shareholder current accounts	71
Provisions for liabilities and charges	15
Financial debts	7 896
Debts on player transfers	602
Other debts	12 237
TOTAL LIABILITIES	21 645

NET PROFIT (LOSS)

-2 894



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	8 958
Sponsors - Advertising	5 958
Gate receipts	3 653
Other income	13 373

TOTAL NON-TRANSFER EARNINGS 31 942

Total payroll	21 804
Amortisation of transfer fees	4 043
Players' agents / Intermediaries fees	1 223
Other expenses	22 452

TOTAL NON-TRANSFER EXPENSES 49 522

OPERATING RESULT (LOSS) -17 580

PROFIT (LOSS) FROM TRANSFERS 21 696

Financial profit (loss)	-2 929
Exceptional profit (loss): Other	-198

PROFIT (LOSS) BEFORE TAX 989

Corporation tax	0
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NET PROFIT (LOSS)

989

BALANCE SHEET

K€

Intangible assets : transfer fees	6 396
Other fixed assets	20 290
Receivables on player transfers	7 146
Other current assets	18 741
Cash and marketable securities	5 591

TOTAL ASSETS 58 164

Net equity	26 390
Shareholder current accounts	0
Provisions for liabilities and charges	888
Financial debts	7 852
Debts on player transfers	3 502
Other debts	19 532

TOTAL LIABILITIES 58 164

NET PROFIT (LOSS)

989



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 619
Sponsors - Advertising	811
Gate receipts	831
Other income	2 259

TOTAL NON-TRANSFER EARNINGS 8 520

Total payroll	7 260
Amortisation of transfer fees	1 757
Players' agents / Intermediaries fees	204
Other expenses	3 884

TOTAL NON-TRANSFER EXPENSES 13 105

OPERATING RESULT (LOSS) -4 585

PROFIT (LOSS) FROM TRANSFERS 719

Financial profit (loss)	-178
Exceptional profit (loss): Other	841

PROFIT (LOSS) BEFORE TAX -3 203

Corporation tax	0
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NET PROFIT (LOSS)

-3 203

BALANCE SHEET

K€

Intangible assets : transfer fees	341
Other fixed assets	3 242
Receivables on player transfers	2 606
Other current assets	4 665
Cash and marketable securities	10 526

TOTAL ASSETS 21 380

Net equity	5 262
Shareholder current accounts	7 479
Provisions for liabilities and charges	1 838
Financial debts	4 321
Debts on player transfers	0
Other debts	2 480

TOTAL LIABILITIES 21 380

NET PROFIT (LOSS)

-3 203



CHAMOIS NIORTAIS

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 035
Sponsors - Advertising	770
Gate receipts	408
Other income	2 144
TOTAL NON-TRANSFER EARNINGS	7 357
Total payroll	5 546
Amortisation of transfer fees	318
Players' agents / Intermediaries fees	82
Other expenses	3 217
TOTAL NON-TRANSFER EXPENSES	9 163
OPERATING RESULT (LOSS)	-1 806
PROFIT (LOSS) FROM TRANSFERS	55
Financial profit (loss)	52
Exceptional profit (loss): Other	174
PROFIT (LOSS) BEFORE TAX	-1 525
Corporation tax	43

NET PROFIT (LOSS)

-1 482



BALANCE SHEET

K€

Intangible assets : transfer fees	171
Other fixed assets	788
Receivables on player transfers	1 110
Other current assets	2 598
Cash and marketable securities	697
TOTAL ASSETS	5 364
Net equity	-16
Shareholder current accounts	300
Provisions for liabilities and charges	76
Financial debts	1 449
Debts on player transfers	13
Other debts	3 542
TOTAL LIABILITIES	5 364

NET PROFIT (LOSS)

-1 482



PARIS FC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 786
Sponsors - Advertising	6 680
Gate receipts	409
Other income	3 257
TOTAL NON-TRANSFER EARNINGS	15 132
Total payroll	16 177
Amortisation of transfer fees	514
Players' agents / Intermediaries fees	465
Other expenses	8 254
TOTAL NON-TRANSFER EXPENSES	25 410
OPERATING RESULT (LOSS)	-10 278
PROFIT (LOSS) FROM TRANSFERS	7 145
Financial profit (loss)	-97
Exceptional profit (loss): Other	328
PROFIT (LOSS) BEFORE TAX	-2 902
Corporation tax	-5

NET PROFIT (LOSS)

-2 907



BALANCE SHEET

K€

Intangible assets : transfer fees	81
Other fixed assets	6 558
Receivables on player transfers	9 185
Other current assets	8 278
Cash and marketable securities	11 757
TOTAL ASSETS	35 859
Net equity	16 272
Shareholder current accounts	818
Provisions for liabilities and charges	0
Financial debts	6 644
Debts on player transfers	1 539
Other debts	10 586
TOTAL LIABILITIES	35 859

NET PROFIT (LOSS)

-2 907



PAU FC

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	3 780
Sponsors - Advertising	2 420
Gate receipts	667
Other income	2 695
TOTAL NON-TRANSFER EARNINGS	9 562
Total payroll	5 829
Amortisation of transfer fees	0
Players' agents / Intermediaries fees	319
Other expenses	3 484
TOTAL NON-TRANSFER EXPENSES	9 632
OPERATING RESULT (LOSS)	-70
PROFIT (LOSS) FROM TRANSFERS	580
Financial profit (loss)	0
Exceptional profit (loss): Other	0
PROFIT (LOSS) BEFORE TAX	510
Corporation tax	-131

NET PROFIT (LOSS)

379



QUEVILLY ROUEN MÉTROPOLE

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 747
Sponsors - Advertising	1 724
Gate receipts	525
Other income	1 440
TOTAL NON-TRANSFER EARNINGS	8 436
Total payroll	6 230
Amortisation of transfer fees	100
Players' agents / Intermediaries fees	169
Other expenses	2 510
TOTAL NON-TRANSFER EXPENSES	9 009
OPERATING RESULT (LOSS)	-573
PROFIT (LOSS) FROM TRANSFERS	166
Financial profit (loss)	0
Exceptional profit (loss): Other	422
PROFIT (LOSS) BEFORE TAX	15
Corporation tax	9

NET PROFIT (LOSS)

24

BALANCE SHEET

K€

Intangible assets : transfer fees	0
Other fixed assets	255
Receivables on player transfers	0
Other current assets	1 317
Cash and marketable securities	2 926
TOTAL ASSETS	4 498
Net equity	2 437
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial debts	58
Debts on player transfers	0
Other debts	2 003
TOTAL LIABILITIES	4 498

NET PROFIT (LOSS)

379

BALANCE SHEET

K€

Intangible assets : transfer fees	100
Other fixed assets	140
Receivables on player transfers	0
Other current assets	913
Cash and marketable securities	1 414
TOTAL ASSETS	2 567
Net equity	1 005
Shareholder current accounts	1
Provisions for liabilities and charges	0
Financial debts	84
Debts on player transfers	0
Other debts	1 477
TOTAL LIABILITIES	2 567

NET PROFIT (LOSS)

24



RODEZ AVEYRON FOOTBALL

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 433
Sponsors - Advertising	701
Gate receipts	899
Other income	3 446
TOTAL NON-TRANSFER EARNINGS	9479
Total payroll	6 082
Amortisation of transfer fees	203
Players' agents / Intermediaries fees	259
Other expenses	3 441
TOTAL NON-TRANSFER EXPENSES	9985
OPERATING RESULT (LOSS)	-506
PROFIT (LOSS) FROM TRANSFERS	808
Financial profit (loss)	-20
Exceptional profit (loss): Other	-346
PROFIT (LOSS) BEFORE TAX	-64
Corporation tax	-10

NET PROFIT (LOSS)

-74



BALANCE SHEET

K€

Intangible assets : transfer fees	153
Other fixed assets	585
Receivables on player transfers	0
Other current assets	4 054
Cash and marketable securities	552
TOTAL ASSETS	5 344
Net equity	1 654
Shareholder current accounts	99
Provisions for liabilities and charges	0
Financial debts	729
Debts on player transfers	0
Other debts	2 862
TOTAL LIABILITIES	5 344

NET PROFIT (LOSS)

-74



AS SAINT-ÉTIENNE

SASP + ASSOCIATION + SCI JEAN SNELLA
+ ASSE GROUPE + ASSE PRODUCTS

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	5 754
Sponsors - Advertising	6 877
Gate receipts	2 955
Cost of transfers	33 087
Other income	4 844
TOTAL INCOME	53 517
Total payroll	27 416
Amortisation of transfer fees	3 933
Net book value of the players transferred	2 023
Players' agents / Intermediaries fees	1 033
Other expenses	18 563
TOTAL EXPENSES	52 968
OPERATING INCOME	549
Financial profit (loss)	-278
Exceptional profit (loss): Other	137
PROFIT (LOSS) BEFORE TAX	408
Corporation tax	-257

NET PROFIT (LOSS)

151



BALANCE SHEET

K€

Intangible assets : transfer fees	3 946
Other fixed assets	20 821
Receivables on player transfers	9 654
Other current assets	8 358
Cash and marketable securities	18 161
TOTAL ASSETS	60 940
Net equity	16 596
Shareholder current accounts	117
Provisions for liabilities and charges	3 016
Financial debts	18 265
Debts on player transfers	878
Other debts	22 068
TOTAL LIABILITIES	60 940

NET PROFIT (LOSS)

151



FC SOCHAUX-MONTBÉLIARD

SA + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	5 310
Sponsors - Advertising	2 515
Gate receipts	2 481
Other income	2 273
TOTAL NON-TRANSFER EARNINGS	12 579

Total payroll	19 654
Amortisation of transfer fees	3
Players' agents / Intermediaries fees	886
Other expenses	9 988
TOTAL NON-TRANSFER EXPENSES	30 531

OPERATING RESULT (LOSS)	-17 952
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PROFIT (LOSS) FROM TRANSFERS	3 833
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Financial profit (loss)	1
Exceptional profit (loss): Other	12 267

PROFIT (LOSS) BEFORE TAX	-1 851
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Corporation tax	-1
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NET PROFIT (LOSS)

-1 852



BALANCE SHEET

K€

Intangible assets : transfer fees	0
Other fixed assets	2 890
Receivables on player transfers	449
Other current assets	2 220
Cash and marketable securities	2 261

TOTAL ASSETS	7 820
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Net equity	-633
Shareholder current accounts	1 000
Provisions for liabilities and charges	1 509
Financial debts	0
Debts on player transfers	189
Other debts	5 755

TOTAL LIABILITIES	7 820
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NET PROFIT (LOSS)

-1 852



VALENCIENNES FC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	4 800
Sponsors - Advertising	1 691
Gate receipts	633
Other income	1 288
TOTAL NON-TRANSFER EARNINGS	8 412

Total payroll	9 196
Amortisation of transfer fees	83
Players' agents / Intermediaries fees	238
Other expenses	5 394
TOTAL NON-TRANSFER EXPENSES	14 911

OPERATING RESULT (LOSS)	-6 499
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PROFIT (LOSS) FROM TRANSFERS	2 355
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Financial profit (loss)	-293
Exceptional profit (loss): Other	-139

PROFIT (LOSS) BEFORE TAX	-4 576
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Corporation tax	0
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NET PROFIT (LOSS)

-4 576



BALANCE SHEET

K€

Intangible assets : transfer fees	55
Other fixed assets	9 167
Receivables on player transfers	794
Other current assets	1 809
Cash and marketable securities	430

TOTAL ASSETS	12 255
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Net equity	-9 844
Shareholder current accounts	10 946
Provisions for liabilities and charges	8
Financial debts	4 030
Debts on player transfers	444
Other debts	6 671

TOTAL LIABILITIES	12 255
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NET PROFIT (LOSS)

-4 576



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