



# INDIVIDUAL CLUB ACCOUNTS

2024/2025 SEASON







# LIGUE 1







# ANGERS SCO

SA + ASSOCIATION + FINANCIÈRE LE BURON  
+ SUBSIDIARIES



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 9 171          |
| Sponsors - Advertising                | 4 040          |
| Gate receipts                         | 4 361          |
| Other income                          | 3 017          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>20 589</b>  |
| Total payroll                         | 27 164         |
| Amortisation of transfer fees         | 1 812          |
| Players' agents / Intermediaries fees | 1 105          |
| Other expenses                        | 12 524         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>42 605</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-22 016</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>12 487</b>  |
| Financial profit (loss)               | 273            |
| Exceptional profit (loss): Other      | 3 412          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-5 844</b>  |
| Corporation tax                       | 250            |

NET PROFIT (LOSS)

-5 594

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 637           |
| Other fixed assets                     | 1 746         |
| Receivables on player transfers        | 10 731        |
| Other current assets                   | 6 524         |
| Cash and marketable securities         | 6 974         |
| <b>TOTAL ASSETS</b>                    | <b>26 612</b> |
| Net equity                             | 12 557        |
| Shareholder current accounts           | -26 342       |
| Provisions for liabilities and charges | 5 509         |
| Financial debts                        | 10 876        |
| Debts on player transfers              | 2 196         |
| Other debts                            | 21 816        |
| <b>TOTAL LIABILITIES</b>               | <b>26 612</b> |

NET PROFIT (LOSS)

-5 594



# AJ AUXERRE

SAS + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 9 439          |
| Sponsors - Advertising                | 20 101         |
| Gate receipts                         | 3 720          |
| Other income                          | 6 064          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>39 324</b>  |
| Total payroll                         | 37 993         |
| Amortisation of transfer fees         | 3 040          |
| Players' agents / Intermediaries fees | 1 737          |
| Other expenses                        | 17 564         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>60 334</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-21 010</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>4 192</b>   |
| Financial profit (loss)               | 40             |
| Exceptional profit (loss): Other      | 248            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-16 530</b> |
| Corporation tax                       | 0              |

NET PROFIT (LOSS)

-16 530

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 4 631         |
| Other fixed assets                     | 26 891        |
| Receivables on player transfers        | 2 220         |
| Other current assets                   | 9 086         |
| Cash and marketable securities         | 14 184        |
| <b>TOTAL ASSETS</b>                    | <b>57 012</b> |
| Net equity                             | 6 651         |
| Shareholder current accounts           | 32 277        |
| Provisions for liabilities and charges | 2 032         |
| Financial debts                        | 1 779         |
| Debts on player transfers              | 2 375         |
| Other debts                            | 11 898        |
| <b>TOTAL LIABILITIES</b>               | <b>57 012</b> |

NET PROFIT (LOSS)

-16 530





# STADE BRESTOIS 29

SAS + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 61 392        |
| Sponsors - Advertising                | 14 506        |
| Gate receipts                         | 11 520        |
| Other income                          | 7 518         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>94 936</b> |
| Total payroll                         | 43 979        |
| Amortisation of transfer fees         | 8 427         |
| Players' agents / Intermediaries fees | 4 077         |
| Other expenses                        | 32 557        |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>89 040</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>5 896</b>  |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>753</b>    |
| Financial profit (loss)               | 295           |
| Exceptional profit (loss): Other      | -316          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>6 628</b>  |
| Corporation tax                       | -575          |

NET PROFIT (LOSS)

6 053



## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 6 438         |
| Other fixed assets                     | 5 455         |
| Receivables on player transfers        | 6 047         |
| Other current assets                   | 10 861        |
| Cash and marketable securities         | 2 728         |
| <b>TOTAL ASSETS</b>                    | <b>31 529</b> |
| Net equity                             | 14 278        |
| Shareholder current accounts           | -4 571        |
| Provisions for liabilities and charges | 480           |
| Financial debts                        | 989           |
| Debts on player transfers              | 6 500         |
| Other debts                            | 13 853        |
| <b>TOTAL LIABILITIES</b>               | <b>31 529</b> |

NET PROFIT (LOSS)

6 053



# HAVRE ATHLETIC CLUB

SASP + ASSOCIATION + SCI + SUBSIDIARIES

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 10 349         |
| Sponsors - Advertising                | 7 346          |
| Gate receipts                         | 4 826          |
| Other income                          | 9 936          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>32 457</b>  |
| Total payroll                         | 30 570         |
| Amortisation of transfer fees         | 1 575          |
| Players' agents / Intermediaries fees | 1 344          |
| Other expenses                        | 19 187         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>52 676</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-20 219</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>10 383</b>  |
| Financial profit (loss)               | -561           |
| Exceptional profit (loss): Other      | 704            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-9 693</b>  |
| Corporation tax                       | 0              |

NET PROFIT (LOSS)

-9 693



## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 500           |
| Other fixed assets                     | 6 491         |
| Receivables on player transfers        | 8 052         |
| Other current assets                   | 9 670         |
| Cash and marketable securities         | 1 183         |
| <b>TOTAL ASSETS</b>                    | <b>25 896</b> |
| Net equity                             | -22 534       |
| Shareholder current accounts           | 5 000         |
| Provisions for liabilities and charges | 727           |
| Financial debts                        | 23 435        |
| Debts on player transfers              | 690           |
| Other debts                            | 18 578        |
| <b>TOTAL LIABILITIES</b>               | <b>25 896</b> |

NET PROFIT (LOSS)

-9 693





# RC LENS

SAS + ASSOCIATION + SCI  
+ FONDS DE DOTATION RACING CŒUR DE LENS



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 15 359         |
| Sponsors - Advertising                | 21 721         |
| Gate receipts                         | 16 812         |
| Other income                          | 14 888         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>68 780</b>  |
| Total payroll                         | 59 819         |
| Amortisation of transfer fees         | 18 720         |
| Players' agents / Intermediaries fees | 5 703          |
| Other expenses                        | 40 912         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>125 154</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-56 374</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>61 464</b>  |
| Financial profit (loss)               | -2 408         |
| Exceptional profit (loss): Other      | 1 707          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>4 389</b>   |
| Corporation tax                       | -103           |

NET PROFIT (LOSS)

4 286

## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 49 267         |
| Other fixed assets                     | 46 302         |
| Receivables on player transfers        | 97 493         |
| Other current assets                   | 8 549          |
| Cash and marketable securities         | 16 874         |
| <b>TOTAL ASSETS</b>                    | <b>218 485</b> |
| Net equity                             | 76 088         |
| Shareholder current accounts           | 226            |
| Provisions for liabilities and charges | 229            |
| Financial debts                        | 43 611         |
| Debts on player transfers              | 60 810         |
| Other debts                            | 37 521         |
| <b>TOTAL LIABILITIES</b>               | <b>218 485</b> |

NET PROFIT (LOSS)

4 286



# LOSC LILLE

SA + ASSOCIATION + SCI DOMAINE DE LUCHIN



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 101 458        |
| Sponsors - Advertising                | 24 239         |
| Gate receipts                         | 28 843         |
| Other income                          | 37 304         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>191 844</b> |
| Total payroll                         | 88 957         |
| Amortisation of transfer fees         | 25 622         |
| Players' agents / Intermediaries fees | 5 835          |
| Other expenses                        | 53 044         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>173 458</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>18 386</b>  |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>72 436</b>  |
| Financial profit (loss)               | 686            |
| Exceptional profit (loss): Other      | 9 594          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>101 102</b> |
| Corporation tax and share             | -19 436        |

NET PROFIT (LOSS)

81 666

## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 46 319         |
| Other fixed assets                     | 29 826         |
| Receivables on player transfers        | 51 578         |
| Other current assets                   | 25 781         |
| Cash and marketable securities         | 87 179         |
| <b>TOTAL ASSETS</b>                    | <b>240 683</b> |
| Net equity                             | 86 847         |
| Shareholder current accounts           | 10 767         |
| Provisions for liabilities and charges | 27 227         |
| Financial debts                        | 6 140          |
| Debts on player transfers              | 30 645         |
| Other debts                            | 79 057         |
| <b>TOTAL LIABILITIES</b>               | <b>240 683</b> |

NET PROFIT (LOSS)

81 666





# OLYMPIQUE LYONNAIS

OL SASU

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                 |
|---------------------------------------|-----------------|
| Broadcasting rights                   | 45 719          |
| Sponsors - Advertising                | 30 775          |
| Gate receipts                         | 42 870          |
| Other income                          | 39 645          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>159 009</b>  |
| Total payroll                         | 155 122         |
| Amortisation of transfer fees         | 65 561          |
| Players' agents / Intermediaries fees | 14 775          |
| Other expenses                        | 129 231         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>364 690</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-205 680</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>82 207</b>   |
| Financial profit (loss)               | -46 903         |
| Exceptional profit (loss): Other      | -38 198         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-208 574</b> |
| Corporation tax                       | 6               |

NET PROFIT (LOSS)

-208 568



## BALANCE SHEET

K€

|                                        |                  |
|----------------------------------------|------------------|
| Intangible assets : transfer fees      | 122 482          |
| Other fixed assets                     | 305 272          |
| Receivables on player transfers        | 141 083          |
| Other current assets                   | 428 160          |
| Cash and marketable securities         | 27 409           |
| <b>TOTAL ASSETS</b>                    | <b>1 024 406</b> |
| Net equity                             | 48 857           |
| Shareholder current accounts           | 136 725          |
| Provisions for liabilities and charges | 3 065            |
| Financial debts                        | 389 119          |
| Debts on player transfers              | 249 042          |
| Other debts                            | 197 598          |
| <b>TOTAL LIABILITIES</b>               | <b>1 024 406</b> |

NET PROFIT (LOSS)

-208 568



# OLYMPIQUE DE MARSEILLE

SASP + OM ASSOCIATION + OM DÉVELOPPEMENT  
+ OM MÉDIAS

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                 |
|---------------------------------------|-----------------|
| Broadcasting rights                   | 31 901          |
| Sponsors - Advertising                | 71 712          |
| Gate receipts                         | 30 327          |
| Other income                          | 54 783          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>188 723</b>  |
| Total payroll                         | 153 653         |
| Amortisation of transfer fees         | 42 192          |
| Players' agents / Intermediaries fees | 15 133          |
| Other expenses                        | 103 714         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>314 692</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-125 969</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>27 153</b>   |
| Financial profit (loss)               | -2 890          |
| Exceptional profit (loss): Other      | -1 657          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-103 363</b> |
| Corporation tax                       | -1 425          |

NET PROFIT (LOSS)

-104 788



## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 108 105        |
| Other fixed assets                     | 31 868         |
| Receivables on player transfers        | 79 133         |
| Other current assets                   | 86 359         |
| Cash and marketable securities         | 114 152        |
| <b>TOTAL ASSETS</b>                    | <b>419 617</b> |
| Net equity                             | -37 425        |
| Shareholder current accounts           | 1 691          |
| Provisions for liabilities and charges | 6 509          |
| Financial debts                        | 71 864         |
| Debts on player transfers              | 193 883        |
| Other debts                            | 183 095        |
| <b>TOTAL LIABILITIES</b>               | <b>419 617</b> |

NET PROFIT (LOSS)

-104 788





# AS MONACO

SA UNDER MONACO LAW + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                               |                |
|-----------------------------------------------|----------------|
| Broadcasting rights                           | 81 529         |
| Sponsors - Advertising                        | 22 336         |
| Gate receipts                                 | 4 740          |
| Other income                                  | 8 293          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>            | <b>116 898</b> |
| Total payroll                                 | 109 408        |
| Other expenses                                | 42 250         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>            | <b>151 658</b> |
| <b>OPERATING RESULT (LOSS)</b>                | <b>-34 760</b> |
| Transfer compensation received : capital gain | 61 019         |
| Amortisation of transfer fees                 | 62 058         |
| Players' agents / Intermediaries fees         | 2 411          |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>           | <b>-3 450</b>  |
| Financial profit (loss)                       | -10 788        |
| Exceptional profit (loss): Other              | 46 249         |
| <b>PROFIT (LOSS) BEFORE TAX</b>               | <b>-2 749</b>  |
| Corporation tax                               | 5 746          |

NET PROFIT (LOSS)

2 997

## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 165 654        |
| Other fixed assets                     | 114 437        |
| Receivables on player transfers        | 12 570         |
| Other current assets                   | 40 122         |
| Cash and marketable securities         | 64 280         |
| <b>TOTAL ASSETS</b>                    | <b>397 063</b> |
| Net equity                             | 30 959         |
| Shareholder current accounts           | 1 740          |
| Provisions for liabilities and charges | 185            |
| Financial debts                        | 158 040        |
| Debts on player transfers              | 96 310         |
| Other debts                            | 109 829        |
| <b>TOTAL LIABILITIES</b>               | <b>397 063</b> |

NET PROFIT (LOSS)

2 997



# MONTPELLIER HÉRAULT SC

SASU + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 11 640         |
| Sponsors - Advertising                | 7 681          |
| Gate receipts                         | 2 806          |
| Other income                          | 6 657          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>28 784</b>  |
| Total payroll                         | 42 667         |
| Amortisation of transfer fees         | 4 683          |
| Players' agents / Intermediaries fees | 4 275          |
| Other expenses                        | 18 542         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>70 167</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-41 383</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>20 913</b>  |
| Financial profit (loss)               | -2 293         |
| Exceptional profit (loss): Other      | 18 700         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-4 063</b>  |
| Corporation tax                       | 299            |

NET PROFIT (LOSS)

-3 764

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 2 190         |
| Other fixed assets                     | 6 849         |
| Receivables on player transfers        | 8 876         |
| Other current assets                   | 9 709         |
| Cash and marketable securities         | 8 261         |
| <b>TOTAL ASSETS</b>                    | <b>35 885</b> |
| Net equity                             | 7 803         |
| Shareholder current accounts           | 2 517         |
| Provisions for liabilities and charges | 1 151         |
| Financial debts                        | 7 214         |
| Debts on player transfers              | 1 850         |
| Other debts                            | 15 350        |
| <b>TOTAL LIABILITIES</b>               | <b>35 885</b> |

NET PROFIT (LOSS)

-3 764





# FC NANTES

SASP + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 14 545         |
| Sponsors - Advertising                | 9 937          |
| Gate receipts                         | 11 881         |
| Other income                          | 5 083          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>41 446</b>  |
| Total payroll                         | 55 611         |
| Amortisation of transfer fees         | 8 607          |
| Players' agents / Intermediaries fees | 890            |
| Other expenses                        | 29 145         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>94 253</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-52 807</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>7 990</b>   |
| Financial profit (loss)               | -744           |
| Exceptional profit (loss): Other      | 45 681         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>120</b>     |
| Corporation tax                       | 0              |

NET PROFIT (LOSS)

120

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 21 976        |
| Other fixed assets                     | 6 022         |
| Receivables on player transfers        | 20 561        |
| Other current assets                   | 11 423        |
| Cash and marketable securities         | 6 012         |
| <b>TOTAL ASSETS</b>                    | <b>65 994</b> |
| Net equity                             | 1 518         |
| Shareholder current accounts           | 2 082         |
| Provisions for liabilities and charges | 1 579         |
| Financial debts                        | 2 666         |
| Debts on player transfers              | 22 286        |
| Other debts                            | 35 863        |
| <b>TOTAL LIABILITIES</b>               | <b>65 994</b> |

NET PROFIT (LOSS)

120



# OGC NICE

SASP OGC NICE + SARL PROMOFoot + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 24 817         |
| Sponsors - Advertising                | 47 708         |
| Gate receipts                         | 6 586          |
| Other income                          | 14 283         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>93 394</b>  |
| Total payroll                         | 89 834         |
| Amortisation of transfer fees         | 42 772         |
| Players' agents / Intermediaries fees | 4 468          |
| Other expenses                        | 37 120         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>174 194</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-80 800</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>48 050</b>  |
| Financial profit (loss)               | -5 265         |
| Exceptional profit (loss): Other      | -2 489         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-40 504</b> |
| Corporation tax                       | 2              |

NET PROFIT (LOSS)

-40 502

## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 81 261         |
| Other fixed assets                     | 21 682         |
| Receivables on player transfers        | 22 210         |
| Other current assets                   | 48 205         |
| Cash and marketable securities         | 62 236         |
| <b>TOTAL ASSETS</b>                    | <b>235 594</b> |
| Net equity                             | 21 293         |
| Shareholder current accounts           | 100 094        |
| Provisions for liabilities and charges | 515            |
| Financial debts                        | 5 980          |
| Debts on player transfers              | 45 397         |
| Other debts                            | 62 315         |
| <b>TOTAL LIABILITIES</b>               | <b>235 594</b> |

NET PROFIT (LOSS)

-40 502





# PARIS SAINT-GERMAIN

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

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                 |
|---------------------------------------|-----------------|
| Broadcasting rights                   | 243 189         |
| Sponsors - Advertising                | 386 560         |
| Gate receipts                         | 78 178          |
| Other income                          | 129 084         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>837 011</b>  |
| Total payroll                         | 534 985         |
| Amortisation of transfer fees         | 159 909         |
| Players' agents / Intermediaries fees | 24 082          |
| Other expenses                        | 229 173         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>948 149</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-111 138</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>66 249</b>   |
| Financial profit (loss)               | -2 990          |
| Exceptional profit (loss): Other      | 7 498           |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-40 381</b>  |
| Corporation tax                       | 232             |
| <b>GROUP NET PROFIT (LOSS)</b>        | <b>-40 149</b>  |



## BALANCE SHEET

K€

|                                        |                  |
|----------------------------------------|------------------|
| Intangible assets : transfer fees      | 518 251          |
| Other fixed assets                     | 462 609          |
| Receivables on player transfers        | 147 992          |
| Other current assets                   | 301 197          |
| Cash and marketable securities         | 12 095           |
| <b>TOTAL ASSETS</b>                    | <b>1 442 144</b> |
| Net equity                             | 237 627          |
| Shareholder current accounts           | 260 137          |
| Provisions for liabilities and charges | 8 098            |
| Financial debts                        | 26 390           |
| Debts on player transfers              | 369 473          |
| Other debts                            | 540 419          |
| <b>TOTAL LIABILITIES</b>               | <b>1 442 144</b> |
| <b>NET PROFIT (LOSS)</b>               | <b>-40 149</b>   |



# STADE DE REIMS

SA + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 10 474         |
| Sponsors - Advertising                | 8 968          |
| Gate receipts                         | 6 457          |
| Other income                          | 14 776         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>40 675</b>  |
| Total payroll                         | 42 011         |
| Amortisation of transfer fees         | 18 012         |
| Players' agents / Intermediaries fees | 8 255          |
| Other expenses                        | 34 439         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>102 717</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-62 042</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>62 354</b>  |
| Financial profit (loss)               | -1 977         |
| Exceptional profit (loss): Other      | 2 032          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>367</b>     |
| Corporation tax                       | 65             |
| <b>NET PROFIT (LOSS)</b>              | <b>432</b>     |



## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 44 014         |
| Other fixed assets                     | 9 420          |
| Receivables on player transfers        | 46 243         |
| Other current assets                   | 9 428          |
| Cash and marketable securities         | 12 271         |
| <b>TOTAL ASSETS</b>                    | <b>121 376</b> |
| Net equity                             | 15 990         |
| Shareholder current accounts           | 7 300          |
| Provisions for liabilities and charges | 9 100          |
| Financial debts                        | 2 684          |
| Debts on player transfers              | 33 369         |
| Other debts                            | 52 933         |
| <b>TOTAL LIABILITIES</b>               | <b>121 376</b> |
| <b>NET PROFIT (LOSS)</b>               | <b>432</b>     |





# STADE RENNAIS FC

SASP + ASSOCIATION ETP ODORICO

## PROFIT AND LOSS ACCOUNT

K€

|                                               |                |
|-----------------------------------------------|----------------|
| Broadcasting rights                           | 21 741         |
| Sponsors - Advertising                        | 18 664         |
| Gate receipts                                 | 9 628          |
| Other income                                  | 43 346         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>            | <b>93 379</b>  |
| Total payroll                                 | 116 132        |
| Other operating expenses                      | 27 409         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>            | <b>143 541</b> |
| <b>OPERATING RESULT (LOSS)</b>                | <b>-50 162</b> |
| Transfer compensation received : capital gain | 118 746        |
| Amortisation of transfer fees                 | 61 240         |
| Players' agents / Intermediaries fees         | 24 673         |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>           | <b>32 833</b>  |
| Financial profit (loss)                       | -8 025         |
| Exceptional profit (loss)                     | -198           |
| Corporation tax                               | -1 445         |

NET PROFIT (LOSS)

-26 997



## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 157 286        |
| Other fixed assets                     | 35 699         |
| Receivables on player transfers        | 189 437        |
| Other current assets                   | 30 437         |
| Cash and marketable securities         | 16 422         |
| <b>TOTAL ASSETS</b>                    | <b>429 281</b> |
| Net equity                             | 36 503         |
| Shareholder current accounts           | 164 638        |
| Provisions for liabilities and charges | 4 749          |
| Financial debts                        | 4 240          |
| Debts on player transfers              | 157 640        |
| Other debts                            | 61 511         |
| <b>TOTAL LIABILITIES</b>               | <b>429 281</b> |

NET PROFIT (LOSS)

-26 997



# AS SAINT-ÉTIENNE

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

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 8 170          |
| Sponsors - Advertising                | 13 326         |
| Gate receipts                         | 8 651          |
| Other income                          | 8 872          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>39 019</b>  |
| Total payroll                         | 38 686         |
| Amortisation of transfer fees         | 8 938          |
| Players' agents / Intermediaries fees | 1 852          |
| Other expenses                        | 26 399         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>75 875</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-36 856</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>17 729</b>  |
| Financial profit (loss)               | -419           |
| Exceptional profit (loss): Other      | -8 982         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-28 528</b> |
| Corporation tax                       | -533           |

NET PROFIT (LOSS)

-29 061



## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 17 775         |
| Other fixed assets                     | 18 202         |
| Receivables on player transfers        | 15 199         |
| Other current assets                   | 10 695         |
| Cash and marketable securities         | 41 219         |
| <b>TOTAL ASSETS</b>                    | <b>103 090</b> |
| Net equity                             | 53 239         |
| Shareholder current accounts           | 0              |
| Provisions for liabilities and charges | 231            |
| Financial debts                        | 7 753          |
| Debts on player transfers              | 15 409         |
| Other debts                            | 26 458         |
| <b>TOTAL LIABILITIES</b>               | <b>103 090</b> |

NET PROFIT (LOSS)

-29 061





# RC STRASBOURG ALSACE

SAS + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                 |
|---------------------------------------|-----------------|
| Broadcasting rights                   | 13 748          |
| Sponsors - Advertising                | 16 273          |
| Gate receipts                         | 5 349           |
| Other income                          | 3 391           |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>38 761</b>   |
| Total payroll                         | 66 910          |
| Amortisation of transfer fees         | 27 231          |
| Players' agents / Intermediaries fees | 9 253           |
| Other expenses                        | 38 616          |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>142 010</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-103 249</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>34 995</b>   |
| Financial profit (loss)               | -2 332          |
| Exceptional profit (loss): Other      | -7 679          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-78 265</b>  |
| Corporation tax                       | -40             |

NET PROFIT (LOSS)

-78 305

## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 82 926         |
| Other fixed assets                     | 27 042         |
| Receivables on player transfers        | 62 016         |
| Other current assets                   | 21 131         |
| Cash and marketable securities         | 77 835         |
| <b>TOTAL ASSETS</b>                    | <b>270 950</b> |
| Net equity                             | 160 582        |
| Shareholder current accounts           | 2 165          |
| Provisions for liabilities and charges | 131            |
| Financial debts                        | 222            |
| Debts on player transfers              | 79 845         |
| Other debts                            | 28 005         |
| <b>TOTAL LIABILITIES</b>               | <b>270 950</b> |

NET PROFIT (LOSS)

-78 305



# TOULOUSE FC

SAS + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 12 872         |
| Sponsors - Advertising                | 8 245          |
| Gate receipts                         | 8 034          |
| Other income                          | 6 900          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>36 051</b>  |
| Total payroll                         | 32 372         |
| Amortisation of transfer fees         | 10 706         |
| Players' agents / Intermediaries fees | 1 378          |
| Other expenses                        | 22 932         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>67 388</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-31 337</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>34 304</b>  |
| Financial profit (loss)               | -1 352         |
| Exceptional profit (loss): Other      | 533            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>2 148</b>   |
| Corporation tax                       | 104            |

NET PROFIT (LOSS)

2 252

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 20 309        |
| Other fixed assets                     | 8 166         |
| Receivables on player transfers        | 21 135        |
| Other current assets                   | 10 241        |
| Cash and marketable securities         | 4 667         |
| <b>TOTAL ASSETS</b>                    | <b>64 518</b> |
| Net equity                             | 13 260        |
| Shareholder current accounts           | 5 000         |
| Provisions for liabilities and charges | 2 720         |
| Financial debts                        | 2 400         |
| Debts on player transfers              | 17 748        |
| Other debts                            | 23 390        |
| <b>TOTAL LIABILITIES</b>               | <b>64 518</b> |

NET PROFIT (LOSS)

2 252





# LIGUE 2







# AMIENS SC

SASP + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 3 405          |
| Sponsors - Advertising                | 1 645          |
| Gate receipts                         | 1 666          |
| Other income                          | 3 718          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>10 434</b>  |
| Total payroll                         | 9 412          |
| Amortisation of transfer fees         | 809            |
| Players' agents / Intermediaries fees | 1 065          |
| Other expenses                        | 9 260          |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>20 546</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-10 112</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>10 604</b>  |
| Financial profit (loss)               | -282           |
| Exceptional profit (loss): Other      | -1 583         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-1 373</b>  |
| Corporation tax                       | -63            |

NET PROFIT (LOSS)

-1 436



## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 814           |
| Other fixed assets                     | 2 273         |
| Receivables on player transfers        | 12 213        |
| Other current assets                   | 4 851         |
| Cash and marketable securities         | 3 794         |
| <b>TOTAL ASSETS</b>                    | <b>23 945</b> |
| Net equity                             | 2 895         |
| Shareholder current accounts           | 9 237         |
| Provisions for liabilities and charges | 0             |
| Financial debts                        | 1 244         |
| Debts on player transfers              | 2 274         |
| Other debts                            | 8 295         |
| <b>TOTAL LIABILITIES</b>               | <b>23 945</b> |

NET PROFIT (LOSS)

-1 436



# ANNECY FC

SAS + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 2 911         |
| Sponsors - Advertising                | 3 739         |
| Gate receipts                         | 529           |
| Other income                          | 1 856         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>9 035</b>  |
| Total payroll                         | 5 705         |
| Amortisation of transfer fees         | 353           |
| Players' agents / Intermediaries fees | 290           |
| Other expenses                        | 5 363         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>11 711</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-2 676</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>1 429</b>  |
| Financial profit (loss)               | -8            |
| Exceptional profit (loss): Other      | 27            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-1 228</b> |
| Corporation tax                       | -34           |

NET PROFIT (LOSS)

-1 262



## BALANCE SHEET

K€

|                                        |              |
|----------------------------------------|--------------|
| Intangible assets : transfer fees      | 102          |
| Other fixed assets                     | 2 138        |
| Receivables on player transfers        | 184          |
| Other current assets                   | 2 463        |
| Cash and marketable securities         | 2 285        |
| <b>TOTAL ASSETS</b>                    | <b>7 172</b> |
| Net equity                             | 2 064        |
| Shareholder current accounts           | 0            |
| Provisions for liabilities and charges | 137          |
| Financial debts                        | 2 466        |
| Debts on player transfers              | 248          |
| Other debts                            | 2 257        |
| <b>TOTAL LIABILITIES</b>               | <b>7 172</b> |

NET PROFIT (LOSS)

-1 262





# SC BASTIA

SA SCIC + ASSOCIATION + SUBSIDIARIES



## PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 2 730         |
| Sponsors - Advertising                | 2 764         |
| Gate receipts                         | 1 564         |
| Other income                          | 5 078         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>12 136</b> |
| Total payroll                         | 8 065         |
| Amortisation of transfer fees         | 1 117         |
| Players' agents / Intermediaries fees | 752           |
| Other expenses                        | 8 135         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>18 069</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-5 933</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>6 245</b>  |
| Financial profit (loss)               | -313          |
| Exceptional profit (loss): Other      | -653          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-654</b>   |
| Corporation tax                       | 58            |

NET PROFIT (LOSS)

-596

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 330           |
| Other fixed assets                     | 4 810         |
| Receivables on player transfers        | 1 739         |
| Other current assets                   | 2 927         |
| Cash and marketable securities         | 670           |
| <b>TOTAL ASSETS</b>                    | <b>10 476</b> |
| Net equity                             | 1 269         |
| Shareholder current accounts           | 2 429         |
| Provisions for liabilities and charges | 298           |
| Financial debts                        | 1 631         |
| Debts on player transfers              | 125           |
| Other debts                            | 4 724         |
| <b>TOTAL LIABILITIES</b>               | <b>10 476</b> |

NET PROFIT (LOSS)

-596



# SM CAEN

SAS + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 3 239          |
| Sponsors - Advertising                | 4 648          |
| Gate receipts                         | 2 582          |
| Other income                          | 5 717          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>16 186</b>  |
| Total payroll                         | 15 758         |
| Amortisation of transfer fees         | 223            |
| Players' agents / Intermediaries fees | 444            |
| Other expenses                        | 10 566         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>26 991</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-10 805</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>9 403</b>   |
| Financial profit (loss)               | -172           |
| Exceptional profit (loss): Other      | -1 254         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-2 828</b>  |
| Corporation tax                       | 9              |

NET PROFIT (LOSS)

-2 819

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 207           |
| Other fixed assets                     | 3 517         |
| Receivables on player transfers        | 6 115         |
| Other current assets                   | 6 241         |
| Cash and marketable securities         | 3 170         |
| <b>TOTAL ASSETS</b>                    | <b>19 250</b> |
| Net equity                             | 675           |
| Shareholder current accounts           | 9 072         |
| Provisions for liabilities and charges | 1 489         |
| Financial debts                        | 2 242         |
| Debts on player transfers              | 90            |
| Other debts                            | 5 682         |
| <b>TOTAL LIABILITIES</b>               | <b>19 250</b> |

NET PROFIT (LOSS)

-2 819





CLERMONT FOOT AUVERGNE

SASP + ASSOCIATION + SCI CF63 PRO  
+ SCI DU STADE DES GRAVANCHES (50%)



PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 5 897          |
| Sponsors - Advertising                | 2 615          |
| Gate receipts                         | 839            |
| Other income                          | 2 181          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>11 532</b>  |
| Total payroll                         | 12 713         |
| Amortisation of transfer fees         | 2 300          |
| Players' agents / Intermediaries fees | 510            |
| Other expenses                        | 12 509         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>28 032</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-16 500</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>9 106</b>   |
| Financial profit (loss)               | -453           |
| Exceptional profit (loss): Other      | 779            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-7 068</b>  |
| Corporation tax                       | 347            |

NET PROFIT (LOSS)

-6 721

BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 3 188         |
| Other fixed assets                     | 6 824         |
| Receivables on player transfers        | 5 214         |
| Other current assets                   | 2 657         |
| Cash and marketable securities         | 8 842         |
| <b>TOTAL ASSETS</b>                    | <b>26 725</b> |
| Net equity                             | 5 114         |
| Shareholder current accounts           | 7 178         |
| Provisions for liabilities and charges | 2 232         |
| Financial debts                        | 3 956         |
| Debts on player transfers              | 3 038         |
| Other debts                            | 5 207         |
| <b>TOTAL LIABILITIES</b>               | <b>26 725</b> |

NET PROFIT (LOSS)

-6 721



USL DUNKERQUE

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 3 606         |
| Sponsors - Advertising                | 1 797         |
| Gate receipts                         | 2 648         |
| Other income                          | 2 466         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>10 517</b> |
| Total payroll                         | 8 256         |
| Amortisation of transfer fees         | 97            |
| Players' agents / Intermediaries fees | 130           |
| Other expenses                        | 6 875         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>15 358</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-4 841</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>1 362</b>  |
| Financial profit (loss)               | -23           |
| Exceptional profit (loss): Other      | 3 679         |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>177</b>    |
| Corporation tax                       | 0             |

NET PROFIT (LOSS)

177

BALANCE SHEET

K€

|                                        |              |
|----------------------------------------|--------------|
| Intangible assets : transfer fees      | 95           |
| Other fixed assets                     | 200          |
| Receivables on player transfers        | 215          |
| Other current assets                   | 5 684        |
| Cash and marketable securities         | 1 938        |
| <b>TOTAL ASSETS</b>                    | <b>8 132</b> |
| Net equity                             | 134          |
| Shareholder current accounts           | 1 540        |
| Provisions for liabilities and charges | 21           |
| Financial debts                        | 0            |
| Debts on player transfers              | 100          |
| Other debts                            | 6 337        |
| <b>TOTAL LIABILITIES</b>               | <b>8 132</b> |

NET PROFIT (LOSS)

177





# GRENOBLE FOOT 38

SASP + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 2 753         |
| Sponsors - Advertising                | 2 459         |
| Gate receipts                         | 671           |
| Other income                          | 2 259         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>8 142</b>  |
| Total payroll                         | 7 787         |
| Amortisation of transfer fees         | 420           |
| Players' agents / Intermediaries fees | 255           |
| Other expenses                        | 5 296         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>13 758</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-5 616</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>2 080</b>  |
| Financial profit (loss)               | -134          |
| Exceptional profit (loss): Other      | -22           |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-3 692</b> |
| Corporation tax                       | 77            |

NET PROFIT (LOSS)

-3 615



## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 918           |
| Other fixed assets                     | 2 781         |
| Receivables on player transfers        | 1 769         |
| Other current assets                   | 1 504         |
| Cash and marketable securities         | 3 714         |
| <b>TOTAL ASSETS</b>                    | <b>10 686</b> |
| Net equity                             | -577          |
| Shareholder current accounts           | 5 612         |
| Provisions for liabilities and charges | 407           |
| Financial debts                        | 1 537         |
| Debts on player transfers              | 808           |
| Other debts                            | 2 899         |
| <b>TOTAL LIABILITIES</b>               | <b>10 686</b> |

NET PROFIT (LOSS)

-3 615



# EN AVANT GUINGAMP

SA + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 6 740         |
| Sponsors - Advertising                | 4 238         |
| Gate receipts                         | 1 744         |
| Other income                          | 2 804         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>15 526</b> |
| Total payroll                         | 10 240        |
| Amortisation of transfer fees         | 523           |
| Players' agents / Intermediaries fees | 270           |
| Other expenses                        | 8 330         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>19 363</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-3 837</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>4 531</b>  |
| Financial profit (loss)               | 128           |
| Exceptional profit (loss): Other      | -165          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>657</b>    |
| Corporation tax                       | 38            |

NET PROFIT (LOSS)

695



## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 614           |
| Other fixed assets                     | 4 748         |
| Receivables on player transfers        | 4 069         |
| Other current assets                   | 1 893         |
| Cash and marketable securities         | 5 448         |
| <b>TOTAL ASSETS</b>                    | <b>16 772</b> |
| Net equity                             | 12 220        |
| Shareholder current accounts           | 0             |
| Provisions for liabilities and charges | 271           |
| Financial debts                        | 494           |
| Debts on player transfers              | 197           |
| Other debts                            | 3 590         |
| <b>TOTAL LIABILITIES</b>               | <b>16 772</b> |

NET PROFIT (LOSS)

695





## STADE LAVALLOIS MAYENNE

SASP + ASSOCIATION

### PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 2 530         |
| Sponsors - Advertising                | 2 964         |
| Gate receipts                         | 1 479         |
| Other income                          | 2 228         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>9 201</b>  |
| Total payroll                         | 7 364         |
| Amortisation of transfer fees         | 131           |
| Players' agents / Intermediaries fees | 178           |
| Other expenses                        | 3 949         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>11 622</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-2 421</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>1 472</b>  |
| Financial profit (loss)               | -38           |
| Exceptional profit (loss): Other      | 10            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-977</b>   |
| Corporation tax                       | 0             |

NET PROFIT (LOSS)

-977



### BALANCE SHEET

K€

|                                        |              |
|----------------------------------------|--------------|
| Intangible assets : transfer fees      | 336          |
| Other fixed assets                     | 2 802        |
| Receivables on player transfers        | 881          |
| Other current assets                   | 1 664        |
| Cash and marketable securities         | 502          |
| <b>TOTAL ASSETS</b>                    | <b>6 185</b> |
| Net equity                             | 1 592        |
| Shareholder current accounts           | 1 483        |
| Provisions for liabilities and charges | 10           |
| Financial debts                        | 1 240        |
| Debts on player transfers              | 0            |
| Other debts                            | 1 860        |
| <b>TOTAL LIABILITIES</b>               | <b>6 185</b> |

NET PROFIT (LOSS)

-977



## FC LORIENT

SASP + ASSOCIATION  
+ LF DÉVELOPPEMENT PROMOTION  
+ FCL FORMATION + FCL DISTRIBUTION  
+ ASSOCIATION FCL BRETAGNE SUD  
+ SCI KERLIR SPORT

### PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 7 443          |
| Sponsors - Advertising                | 4 633          |
| Gate receipts                         | 2 279          |
| Other income                          | 2 823          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>17 178</b>  |
| Total payroll                         | 26 352         |
| Amortisation of transfer fees         | 15 892         |
| Players' agents / Intermediaries fees | 1 467          |
| Other expenses                        | 12 376         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>56 087</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-38 909</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>40 541</b>  |
| Financial profit (loss)               | -1 696         |
| Exceptional profit (loss): Other      | 1 163          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>1 099</b>   |
| Corporation tax                       | -30            |

NET PROFIT (LOSS)

1 069



### BALANCE SHEET

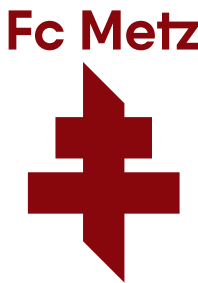
K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 33 935        |
| Other fixed assets                     | 7 670         |
| Receivables on player transfers        | 27 541        |
| Other current assets                   | 9 105         |
| Cash and marketable securities         | 4 450         |
| <b>TOTAL ASSETS</b>                    | <b>82 701</b> |
| Net equity                             | 26 486        |
| Shareholder current accounts           | 0             |
| Provisions for liabilities and charges | 495           |
| Financial debts                        | 9 295         |
| Debts on player transfers              | 28 344        |
| Other debts                            | 18 081        |
| <b>TOTAL LIABILITIES</b>               | <b>82 701</b> |

NET PROFIT (LOSS)

1 069





# FC METZ

SASP + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 7 384          |
| Sponsors - Advertising                | 7 460          |
| Gate receipts                         | 4 494          |
| Other income                          | 4 177          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>23 515</b>  |
| Total payroll                         | 19 976         |
| Amortisation of transfer fees         | 5 200          |
| Players' agents / Intermediaries fees | 2 585          |
| Other expenses                        | 20 261         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>48 022</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-24 507</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>28 713</b>  |
| Financial profit (loss)               | -4 522         |
| Exceptional profit (loss): Other      | -235           |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-551</b>    |
| Corporation tax                       | 1              |

NET PROFIT (LOSS)

-550



## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 7 405         |
| Other fixed assets                     | 8 376         |
| Receivables on player transfers        | 9 937         |
| Other current assets                   | 9 831         |
| Cash and marketable securities         | 8 064         |
| <b>TOTAL ASSETS</b>                    | <b>43 613</b> |
| Net equity                             | 19 388        |
| Shareholder current accounts           | 0             |
| Provisions for liabilities and charges | 1 710         |
| Financial debts                        | 3 939         |
| Debts on player transfers              | 3 317         |
| Other debts                            | 15 259        |
| <b>TOTAL LIABILITIES</b>               | <b>43 613</b> |

NET PROFIT (LOSS)

-550



# PARIS FC

SASP + ASSOCIATION

## PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 3 375          |
| Sponsors - Advertising                | 5 091          |
| Gate receipts                         | 279            |
| Other income                          | 3 601          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>12 346</b>  |
| Total payroll                         | 31 563         |
| Amortisation of transfer fees         | 1 675          |
| Players' agents / Intermediaries fees | 988            |
| Other expenses                        | 13 038         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>47 264</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-34 918</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>2 082</b>   |
| Financial profit (loss)               | -610           |
| Exceptional profit (loss): Other      | -47            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-33 493</b> |
| Corporation tax                       | -6             |

NET PROFIT (LOSS)

-33 499



## BALANCE SHEET

K€

|                                        |                |
|----------------------------------------|----------------|
| Intangible assets : transfer fees      | 11 189         |
| Other fixed assets                     | 9 141          |
| Receivables on player transfers        | 2 449          |
| Other current assets                   | 24 301         |
| Cash and marketable securities         | 78 916         |
| <b>TOTAL ASSETS</b>                    | <b>125 996</b> |
| Net equity                             | 2 118          |
| Shareholder current accounts           | 95 002         |
| Provisions for liabilities and charges | 0              |
| Financial debts                        | 2 016          |
| Debts on player transfers              | 11 360         |
| Other debts                            | 15 500         |
| <b>TOTAL LIABILITIES</b>               | <b>125 996</b> |

NET PROFIT (LOSS)

-33 499





# PAU FC

SAS + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |              |
|---------------------------------------|--------------|
| Broadcasting rights                   | 2 298        |
| Sponsors - Advertising                | 1 457        |
| Gate receipts                         | 475          |
| Other income                          | 4 682        |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>8 912</b> |
| Total payroll                         | 5 956        |
| Amortisation of transfer fees         | 168          |
| Players' agents / Intermediaries fees | 243          |
| Other expenses                        | 3 298        |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>9 665</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-753</b>  |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>735</b>   |
| Financial profit (loss)               | 30           |
| Exceptional profit (loss): Other      | 0            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>12</b>    |
| Corporation tax                       | -5           |

NET PROFIT (LOSS)

7

## BALANCE SHEET

K€

|                                        |              |
|----------------------------------------|--------------|
| Intangible assets : transfer fees      | 292          |
| Other fixed assets                     | 1 509        |
| Receivables on player transfers        | 1 500        |
| Other current assets                   | 1 445        |
| Cash and marketable securities         | 1 958        |
| <b>TOTAL ASSETS</b>                    | <b>6 704</b> |
| Net equity                             | 2 449        |
| Shareholder current accounts           | 0            |
| Provisions for liabilities and charges | 377          |
| Financial debts                        | 1 182        |
| Debts on player transfers              | 813          |
| Other debts                            | 1 883        |
| <b>TOTAL LIABILITIES</b>               | <b>6 704</b> |

NET PROFIT (LOSS)

7



# RED STAR FC

SAS + ASSOCIATION



## PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 2 021         |
| Sponsors - Advertising                | 1 291         |
| Gate receipts                         | 828           |
| Other income                          | 2 640         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>6 780</b>  |
| Total payroll                         | 9 865         |
| Amortisation of transfer fees         | 203           |
| Players' agents / Intermediaries fees | 305           |
| Other expenses                        | 4 885         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>15 258</b> |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-8 478</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>215</b>    |
| Financial profit (loss)               | -498          |
| Exceptional profit (loss): Other      | 168           |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-8 593</b> |
| Corporation tax                       | 0             |

NET PROFIT (LOSS)

-8 593

## BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 30            |
| Other fixed assets                     | 2 391         |
| Receivables on player transfers        | 415           |
| Other current assets                   | 1 525         |
| Cash and marketable securities         | 12 282        |
| <b>TOTAL ASSETS</b>                    | <b>16 643</b> |
| Net equity                             | 3 729         |
| Shareholder current accounts           | 9 870         |
| Provisions for liabilities and charges | 35            |
| Financial debts                        | 164           |
| Debts on player transfers              | 100           |
| Other debts                            | 2 745         |
| <b>TOTAL LIABILITIES</b>               | <b>16 643</b> |

NET PROFIT (LOSS)

-8 593





RODEZ AVEYRON FOOTBALL

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

|                                       |               |
|---------------------------------------|---------------|
| Broadcasting rights                   | 2 508         |
| Sponsors - Advertising                | 1 188         |
| Gate receipts                         | 1 151         |
| Other income                          | 3 583         |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>8 430</b>  |
| Total payroll                         | 5 397         |
| Amortisation of transfer fees         | 215           |
| Players' agents / Intermediaries fees | 218           |
| Other expenses                        | 4 013         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>9 843</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-1 413</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>2 117</b>  |
| Financial profit (loss)               | -44           |
| Exceptional profit (loss): Other      | -743          |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-83</b>    |
| Corporation tax                       | 0             |

NET PROFIT (LOSS)

-83



BALANCE SHEET

K€

|                                        |              |
|----------------------------------------|--------------|
| Intangible assets : transfer fees      | 296          |
| Other fixed assets                     | 390          |
| Receivables on player transfers        | 0            |
| Other current assets                   | 2 655        |
| Cash and marketable securities         | 1 691        |
| <b>TOTAL ASSETS</b>                    | <b>5 032</b> |
| Net equity                             | 1 974        |
| Shareholder current accounts           | 596          |
| Provisions for liabilities and charges | 4            |
| Financial debts                        | 269          |
| Debts on player transfers              | 0            |
| Other debts                            | 2 189        |
| <b>TOTAL LIABILITIES</b>               | <b>5 032</b> |

NET PROFIT (LOSS)

-83



ESTAC TROYES

SASP + ASSOCIATION + ESTAC HOLDING  
+ TROYES HOSPITALITY + ETMS  
+ TROYES SERVICES + TROYES EMOTIONS  
+ TROYES FACILITIES

PROFIT AND LOSS ACCOUNT

K€

|                                       |                |
|---------------------------------------|----------------|
| Broadcasting rights                   | 4 297          |
| Sponsors - Advertising                | 3 638          |
| Gate receipts                         | 575            |
| Other income                          | 2 692          |
| <b>TOTAL NON-TRANSFER EARNINGS</b>    | <b>11 202</b>  |
| Total payroll                         | 22 290         |
| Amortisation of transfer fees         | 7 594          |
| Players' agents / Intermediaries fees | 982            |
| Other expenses                        | 12 381         |
| <b>TOTAL NON-TRANSFER EXPENSES</b>    | <b>43 247</b>  |
| <b>OPERATING RESULT (LOSS)</b>        | <b>-32 045</b> |
| <b>PROFIT (LOSS) FROM TRANSFERS</b>   | <b>20 786</b>  |
| Financial profit (loss)               | -85            |
| Exceptional profit (loss): Other      | 139            |
| <b>PROFIT (LOSS) BEFORE TAX</b>       | <b>-11 205</b> |
| Corporation tax                       | 0              |

NET PROFIT (LOSS)

-11 205



BALANCE SHEET

K€

|                                        |               |
|----------------------------------------|---------------|
| Intangible assets : transfer fees      | 14 663        |
| Other fixed assets                     | 2 548         |
| Receivables on player transfers        | 29 328        |
| Other current assets                   | 5 738         |
| Cash and marketable securities         | 7 688         |
| <b>TOTAL ASSETS</b>                    | <b>59 965</b> |
| Net equity                             | 38 101        |
| Shareholder current accounts           | 0             |
| Provisions for liabilities and charges | 15            |
| Financial debts                        | 240           |
| Debts on player transfers              | 10 758        |
| Other debts                            | 10 851        |
| <b>TOTAL LIABILITIES</b>               | <b>59 965</b> |

NET PROFIT (LOSS)

-11 205





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