LFP
LIGUE DE FOOTBALL PROFESSIONNEL

INDIVIDUAL CLUB ACCOUNTS

2023-2024 SEASON

LIGUE 1 | LIGUE 2 BKT

















LIGUE 1



STADE BRESTOIS 29

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	26 542
Sponsors - Advertising	12 106
Gate receipts	5 093
Other income	20 163
TOTAL NON-TRANSFER EARNINGS	**63 904**
Total payroll	41 542
Amortisation of transfer fees	5 672
Players' agents / Intermediaries fees	1 762
Other expenses	13 459
TOTAL NON-TRANSFER EXPENSES	**62 435**
OPERATING RESULT (LOSS)	**1 469**
PROFIT (LOSS) FROM TRANSFERS	**3 387**
Financial profit (loss)	150
Exceptional profit (loss): Other	-3 405
PROFIT (LOSS) BEFORE TAX	**1 601**
Corporation tax	45
NET PROFIT (LOSS)	**1 646**

BALANCE SHEET

	K€
Intangible assets : transfer fees	7 973
Other fixed assets	5 224
Receivables on player transfers	5 099
Other current assets	7 595
Cash and marketable securities	10 742
TOTAL ASSETS	**36 633**
Net equity	8 225
Shareholder current accounts	3 921
Provisions for liabilities and charges	0
Financial debts	1 149
Debts on player transfers	1 497
Other debts	21 841
TOTAL LIABILITIES	**36 633**
NET PROFIT (LOSS)	**1 646**

CLERMONT FOOT AUVERGNE

SASP + ASSOCIATION + SCI(S)



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	17 307
Sponsors - Advertising	4 840
Gate receipts	2 355
Other income	19 199
TOTAL NON-TRANSFER EARNINGS	**43 701**
Total payroll	22 959
Amortisation of transfer fees	3 407
Players' agents / Intermediaries fees	1 339
Other expenses	15 242
TOTAL NON-TRANSFER EXPENSES	**42 947**
OPERATING RESULT (LOSS)	**754**
PROFIT (LOSS) FROM TRANSFERS	**7 998**
Financial profit (loss)	-180
Exceptional profit (loss): Other	-3 854
PROFIT (LOSS) BEFORE TAX	**4 718**
Corporation tax	-1 144
NET PROFIT (LOSS)	**3 574**

BALANCE SHEET

	K€
Intangible assets : transfer fees	5 074
Other fixed assets	4 811
Receivables on player transfers	11 065
Other current assets	4 713
Cash and marketable securities	7 705
TOTAL ASSETS	**33 368**
Net equity	11 893
Shareholder current accounts	2 171
Provisions for liabilities and changes	4 598
Financial debts	1 466
Debts on player transfers	2 011
Other debts	11 229
TOTAL LIABILITIES	**33 368**
NET PROFIT (LOSS)	**3 574**

LE HAVRE AC

SASP + ASSOCIATION + SCI + SUBSIDIARIES



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	17 558
Sponsors - Advertising	8 200
Gate receipts	5 411
Other income	6 543
TOTAL NON-TRANSFER EARNINGS	**37 712**
Total payroll	30 951
Amortisation of transfer fees	1 849
Players' agents / Intermediaries fees	995
Other expenses	18 190
TOTAL NON-TRANSFER EXPENSES	**51 985**
OPERATING RESULT (LOSS)	**-14 273**
PROFIT (LOSS) FROM TRANSFERS	**1 359**
Financial profit (loss)	-674
Exceptional profit (loss): Other	-38
PROFIT (LOSS) BEFORE TAX	**-13 626**
Corporation tax	4
NET PROFIT (LOSS)	**-13 622**

BALANCE SHEET

	K€
Intangible assets : transfer fees	2 075
Other fixed assets	4 621
Receivables on player transfers	4 981
Other current assets	15 109
Cash and marketable securities	854
TOTAL ASSETS	**27 640**
Net equity	-12 841
Shareholder current accounts	5 076
Provisions for liabilities and charges	238
Financial debts	12 020
Debts on player transfers	2 042
Other debts	21 105
TOTAL LIABILITIES	**27 640**
NET PROFIT (LOSS)	**-13 622**

RC LENS

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



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	70 167
Sponsors - Advertising	21 674
Gate receipts	22 189
Other income	30 451
TOTAL NON-TRANSFER EARNINGS	**144 481**
Total payroll	84 762
Amortisation of transfer fees	24 974
Players' agents / Intermediaries fees	6 434
Other expenses	41 969
TOTAL NON-TRANSFER EXPENSES	**158 139**
OPERATING RESULT (LOSS)	**-13 658**
PROFIT (LOSS) FROM TRANSFERS	**28 175**
Financial profit (loss)	-3 465
Exceptional profit (loss): Other	-2 468
PROFIT (LOSS) BEFORE TAX	**8 584**
Corporation tax	-997
NET PROFIT (LOSS)	**7 587**

BALANCE SHEET

	K€
Intangible assets : transfer fees	64 521
Other fixed assets	47 244
Receivables on player transfers	47 257
Other current assets	7 538
Cash and marketable securities	32 052
TOTAL ASSETS	**198 612**
Net equity	63 842
Shareholder current accounts	226
Provisions for liabilities and charges	1 424
Financial debts	27 548
Debts on player transfers	76 336
Other debts	29 236
TOTAL LIABILITIES	**198 612**
NET PROFIT (LOSS)	**7 587**

LOSC

SA + ASSOCIATION + SCI DOMAINE DE LUCHIN



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	47 576
Sponsors - Advertising	18 610
Gate receipts	15 146
Other income	36 960
TOTAL NON-TRANSFER EARNINGS	**118 292**
Total payroll	74 742
Amortisation of transfer fees	24 760
Players' agents / Intermediaries fees	3 074
Other expenses	35 644
TOTAL NON-TRANSFER EXPENSES	**138 220**
OPERATING RESULT (LOSS)	**-19 928**
PROFIT (LOSS) FROM TRANSFERS	**42 051**
Financial profit (loss)	-4 308
Exceptional profit (loss): Other	1 376
PROFIT (LOSS) BEFORE TAX	**19 191**
Corporation tax	-2 300
NET PROFIT (LOSS)	**16 891**

BALANCE SHEET

	K€
Intangible assets : transfer fees	45 657
Other fixed assets	29 821
Receivables on player transfers	31 085
Other current assets	29 321
Cash and marketable securities	45 218
TOTAL ASSETS	**181 102**
Net equity	5 181
Shareholder current accounts	29 475
Provisions for liabilities and charges	21 767
Financial debts	7 527
Debts on player transfers	37 834
Other debts	79 318
TOTAL LIABILITIES	**181 102**
NET PROFIT (LOSS)	**16 891**

FC LORIENT

SASP + ASSOCIATION
+ LF DÉVELOPPEMENT PROMOTION + SUBSIDIARIES



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	32 014
Sponsors - Advertising	6 484
Gate receipts	4 093
Other income	4 422
TOTAL NON-TRANSFER EARNINGS	**47 013**
Total payroll	47 156
Amortisation of transfer fees	17 474
Players' agents / Intermediaries fees	4 974
Other expenses	14 503
TOTAL NON-TRANSFER EXPENSES	**84 107**
OPERATING RESULT (LOSS)	**-37 094**
PROFIT (LOSS) FROM TRANSFERS	**37 881**
Financial profit (loss)	54
Exceptional profit (loss): Other	257
PROFIT (LOSS) BEFORE TAX	**1 098**
Corporation tax	0
NET PROFIT (LOSS)	**1 098**

BALANCE SHEET

	K€
Intangible assets : transfer fees	44 677
Other fixed assets	8 112
Receivables on player transfers	36 761
Other current assets	9 497
Cash and marketable securities	1 423
TOTAL ASSETS	**100 470**
Net equity	25 417
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial debts	14 645
Debts on player transfers	46 623
Other debts	13 785
TOTAL LIABILITIES	**100 470**
NET PROFIT (LOSS)	**1 098**

OLYMPIQUE LYONNAIS

CONSOLIDATED FINANCIAL STATEMENTS OF THE OLYMPIQUE LYONNAIS GROUP

COMBINED INCOME STATEMENT

K€	30/06/2024	% Total income	30/06/2023	% Total income
INCOME FROM ACTIVITIES (EXCLUDING PLAYER TRADING)	**264 138**	**100%**	**199 128**	**100%**
Capital gains / sales of players	75 867	29 %	77 302	39%
Purchases used during the period	-72 504	-27 %	-60 742	-31%
External costs	-53 279	-20 %	-52 443	-26%
Taxes other than income taxes	-8 094	-3 %	-8 359	-4%
Personnel costs	-161 914	-61 %	-156 695	-79%
CURRENT OPERATING PROFIT	**44 215**	**17 %**	**-1 808**	**10%**
Net depreciation, amortisation and provisions	-56 176	-21 %	-62 014	-31%
Other operating income and expenses	38 486	15 %	-12 520	-6%
OPERATING PROFIT	**26 525**	**10 %**	**-76 343**	**-26%**
FINANCIAL PROFIT (LOSS)	**-34 955**	**-13 %**	**-22 788**	**-11%**
PROFIT (LOSS) BEFORE TAX	**-8 430**	**-3%**	**-99 131**	**-35%**
Tax charge	-11 581	-4 %	1 267	1%
Share of in net profit / loss of associates	-5 727	-2 %	-1 107	-1%
NET PROFIT	**-25 737**	**-10 %**	**-98 972**	**-50%**
Net profit attributable to equity holders of the parent	-25 205		-97 817	
Net profit/loss attributable to non-controlling interests	-532		-1155	



ASSETS

K€	30/06/2024	30/06/2023
Intangible assets		
Goodwill	1 866	1 866
Player registrations	129 775	53 296
Other intangible assets	1 796	1 804
Property, plant & equipment	306 273	325 577
Rights-of-use assets	10 456	118 748
Other financial assets	27 060	47 305
Receivables on sale of player registrations (> 1 year)	7 449	14 279
Investments in associates	18 295	2 888
Corporation tax receivables	1 197	1 197
Deferred tax	-510	5 728
NON-CURRENT ASSETS	**503 657**	**572 689**
Inventories	2 905	2 739
Trade receivables and assets on customer contracts	55 059	18 942
Receivables on sale of player registrations (<1 year)	9 595	8 655
Current assets held for sale	0	53 899
Other current assets, deferred income and accruals	129 896	50 014
Cash and cash equivalents	129 476	34 605
CURRENT ASSETS	**326 931**	**168 854**
TOTAL ASSETS	**830 589**	**741 543**

LIABILITIES

K€	30/06/2024	30/06/2023
Share capital	267 328	261 504
Bonuses	169 795	171 422
Reserves	-375 518	-246 729
Other equity	0	11 586
Net profit attributable to equity holders of the parent	-25 205	-97 817
Equity attributable to equity holders of the parent	36 400	99 966
Non-controlling interests	2 984	5 404
TOTAL EQUITY	**39 384**	**105 370**
Infrastructure bonds	0	9 063
Infrastructure bank loans	305 129	0
Borrowings & fin. debts (portion > 1 year)	25 865	130 058
Player registration payables (portion > 1 year)	51 067	13 065
Non-current financial debts related to rental obligations	8 312	114 490
Other non-current liabilities	16 741	17 980
Provision for pension obligations	2 312	2 819
NON-CURRENT LIABILITIES	**409 427**	**287 475**
Provisions (portion < 1 year)	144	214
Financial liabilities (portion < 1 year)		
Bank overdrafts	44	111
Infrastructure bonds	0	60 349
Infrastructure bank loans	0	44 831
Bank loans	105 383	0
Current financial debts related to rental obligations	2 885	2 968
Other borrowings & financial liabilities	57 494	96 608
Trade accounts payable & related accounts	52 969	31 946
Tax and social security liabilities	53 105	33 688
Liabilities on acquisition of player registrations (portion < 1 year)	54 109	31 089
Liabilities directly related to current assets held for sale	0	11 812
Other current liabilities and deferred income	55 644	35 082
CURRENT LIABILITIES	**381 778**	**348 699**
TOTAL LIABILITIES	**830 589**	**741 543**

OLYMPIQUE DE MARSEILLE

SASP + OM ASSOCIATION + OM DÉVELOPPEMENT + OM MÉDIAS



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	67 078
Sponsors - Advertising	74 369
Gate receipts	38 780
Other income	106 737
TOTAL NON-TRANSFER EARNINGS	**286 964**
Total payroll	148 255
Amortisation of transfer fees	52 214
Players' agents / Intermediaries fees	20 803
Other expenses	110 442
TOTAL NON-TRANSFER EXPENSES	**331 714**
OPERATING RESULT (LOSS)	**-44 750**
PROFIT (LOSS) FROM TRANSFERS	**7 752**
Financial profit (loss)	-1 339
Exceptional profit (loss): Other	-76
PROFIT (LOSS) BEFORE TAX	**-38 413**
Corporation tax	-671
NET PROFIT (LOSS)	**-39 084**

BALANCE SHEET

	K€
Intangible assets : transfer fees	119 802
Other fixed assets	31 300
Receivables on player transfers	97 201
Other current assets	85 075
Cash and marketable securities	143 578
TOTAL ASSETS	**476 956**
Net equity	-27 137
Shareholder current accounts	84 440
Provisions for liabilities and charges	8 632
Financial debts	45 948
Debts on player transfers	171 613
Other debts	193 460
TOTAL LIABILITIES	**476 956**
NET PROFIT (LOSS)	**-39 084**

FC METZ

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	15 182
Sponsors - Advertising	10 701
Gate receipts	7 998
Other income	20 482
TOTAL NON-TRANSFER EARNINGS	**54 363**
Total payroll	30 482
Amortisation of transfer fees	5 579
Players' agents / Intermediaries fees	2 559
Other expenses	31 264
TOTAL NON-TRANSFER EXPENSES	**69 884**
OPERATING RESULT (LOSS)	**-15 521**
PROFIT (LOSS) FROM TRANSFERS	**21 806**
Financial profit (loss)	-10 404
Exceptional profit (loss): Other	-432
PROFIT (LOSS) BEFORE TAX	**-4 551**
Corporation tax	-452
NET PROFIT (LOSS)	**-5 003**

BALANCE SHEET

	K€
Intangible assets : transfer fees	7 769
Other fixed assets	8 530
Receivables on player transfers	5 436
Other current assets	22 922
Cash and marketable securities	2 352
TOTAL ASSETS	**47 009**
Net equity	13 171
Shareholder current accounts	0
Provisions for liabilities and charges	2 034
Financial debts	16 336
Debts on player transfers	3 583
Other debts	11 885
TOTAL LIABILITIES	**47 009**
NET PROFIT (LOSS)	**-5 003**

AS MONACO

SA UNDER MONACO LAW + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	38 774
Sponsors - Advertising	14 780
Gate receipts	2 640
Other income	51 477
TOTAL NON-TRANSFER EARNINGS	**107 671**
Total payroll	104 870
Other expenses	33 141
TOTAL NON-TRANSFER EXPENSES	**138 011**
OPERATING RESULT (LOSS)	**-30 340**
Transfer compensation received : capital gain	55 310
Amortisation of transfer fees	56 439
Players' agents / Intermediaries fees	2 976
PROFIT (LOSS) FROM TRANSFERS	**-4 105**
Financial profit (loss)	19 401
Exceptional profit (loss): Other	-353
PROFIT (LOSS) BEFORE TAX	**-15 397**
Corporation tax	-2 564
NET PROFIT (LOSS)	**-17 961**

BALANCE SHEET

	K€
Intangible assets : transfer fees	137 303
Other fixed assets	122 081
Receivables on player transfers	10 783
Other current assets	23 190
Cash and marketable securities	97 073
TOTAL ASSETS	**390 430**
Net equity	27 962
Shareholder current accounts	39 940
Provisions for liabilities and charges	215
Financial debts	172 992
Debts on player transfers	77 805
Other debts	71 516
TOTAL LIABILITIES	**390 430**
NET PROFIT (LOSS)	**-17 961**

MONTPELLIER HÉRAULT SC

SASU + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	36 725
Sponsors - Advertising	7 595
Gate receipts	3 253
Other income	7 159
TOTAL NON-TRANSFER EARNINGS	**54 732**
Total payroll	51 737
Amortisation of transfer fees	4 579
Players' agents / Intermediaries fees	5 602
Other expenses	17 996
TOTAL NON-TRANSFER EXPENSES	**79 914**
OPERATING RESULT (LOSS)	**-25 182**
PROFIT (LOSS) FROM TRANSFERS	**36 054**
Financial profit (loss)	-56
Exceptional profit (loss): Other	-10 843
PROFIT (LOSS) BEFORE TAX	**-27**
Corporation tax	29
NET PROFIT (LOSS)	**2**

BALANCE SHEET

	K€
Intangible assets : transfer fees	12 045
Other fixed assets	7 160
Receivables on player transfers	29 449
Other current assets	9 462
Cash and marketable securities	3 599
TOTAL ASSETS	**61 715**
Net equity	11 663
Shareholder current accounts	14 993
Provisions for liabilities and charges	32
Financial debts	9 081
Debts on player transfers	8 647
Other debts	17 299
TOTAL LIABILITIES	**61 715**
NET PROFIT (LOSS)	**2**

FC NANTES

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	21 233
Sponsors - Advertising	9 759
Gate receipts	11 067
Other income	22 360
TOTAL NON-TRANSFER EARNINGS	**64 419**
Total payroll	56 531
Amortisation of transfer fees	9 277
Players' agents / Intermediaries fees	2 296
Other expenses	26 466
TOTAL NON-TRANSFER EXPENSES	**94 570**
OPERATING RESULT (LOSS)	**-30 151**
PROFIT (LOSS) FROM TRANSFERS	**31 682**
Financial profit (loss)	-1 630
Exceptional profit (loss): Other	202
PROFIT (LOSS) BEFORE TAX	**103**
Corporation tax	0
NET PROFIT (LOSS)	**103**

BALANCE SHEET

	K€
Intangible assets : transfer fees	17 140
Other fixed assets	6 031
Receivables on player transfers	18 125
Other current assets	11 207
Cash and marketable securities	4 945
TOTAL ASSETS	**57 448**
Net equity	1 397
Shareholder current accounts	2 659
Provisions for liabilities and charges	631
Financial debts	5 534
Debts on player transfers	21 981
Other debts	25 246
TOTAL LIABILITIES	**57 448**
NET PROFIT (LOSS)	**103**

OGC NICE

SASP OGC NICE + SARL PROMOFOOT + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	29 797
Sponsors - Advertising	61 203
Gate receipts	6 236
Other income	64 649
TOTAL NON-TRANSFER EARNINGS	**161 885**
Total payroll	93 012
Amortisation of transfer fees	39 982
Players' agents / Intermediaries fees	5 567
Other expenses	36 455
TOTAL NON-TRANSFER EXPENSES	**175 016**
OPERATING RESULT (LOSS)	**-13 131**
PROFIT (LOSS) FROM TRANSFERS	**-7 663**
Financial profit (loss)	-3 242
Exceptional profit (loss): Other	-2 671
PROFIT (LOSS) BEFORE TAX	**-26 707**
Corporation tax	0
NET PROFIT (LOSS)	**-26 707**

BALANCE SHEET

	K€
Intangible assets : transfer fees	101 003
Other fixed assets	22 383
Receivables on player transfers	36 742
Other current assets	17 048
Cash and marketable securities	52 741
TOTAL ASSETS	**229 917**
Net equity	61 795
Shareholder current accounts	69 572
Provisions for liabilities and charges	358
Financial debts	9 570
Debts on player transfers	56 489
Other debts	32 133
TOTAL LIABILITIES	**229 917**
NET PROFIT (LOSS)	**-26 707**

PARIS SAINT-GERMAIN

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



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	178 142
Sponsors - Advertising	380 668
Gate receipts	73 440
Other income	175 654
TOTAL NON-TRANSFER EARNINGS	**807 904**
Total payroll	658 589
Amortisation of transfer fees	131 620
Players' agents / Intermediaries fees	35 978
Other expenses	213 875
TOTAL NON-TRANSFER EXPENSES	**1 040 062**
OPERATING RESULT (LOSS)	**-232 158**
PROFIT (LOSS) FROM TRANSFERS	**181 353**
Financial profit (loss)	-2 553
Exceptional profit (loss): Other	-2 985
PROFIT (LOSS) BEFORE TAX	**-56 343**
Corporation tax	-3 997
GROUP NET PROFIT (LOSS)	**-60 340**

BALANCE SHEET

	K€
Intangible assets : transfer fees	464 324
Other fixed assets	454 428
Receivables on player transfers	177 716
Other current assets	355 726
Cash and marketable securities	36 145
TOTAL ASSETS	**1 488 339**
Net equity	231 693
Shareholder current accounts	197 342
Provisions for liabilities and charges	9 001
Financial debts	114 905
Debts on player transfers	353 504
Other debts	581 894
TOTAL LIABILITIES	**1 488 339**
NET PROFIT (LOSS)	**-60 340**

STADE DE REIMS

SA + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	20 068
Sponsors - Advertising	6 783
Gate receipts	5 498
Other income	26 300
TOTAL NON-TRANSFER EARNINGS	**58 649**
Total payroll	56 673
Amortisation of transfer fees	17 455
Players' agents / Intermediaries fees	10 599
Other expenses	10 850
TOTAL NON-TRANSFER EXPENSES	**95 577**
OPERATING RESULT (LOSS)	**-36 928**
PROFIT (LOSS) FROM TRANSFERS	**43 247**
Financial profit (loss)	-2 364
Exceptional profit (loss): Other	-3 178
PROFIT (LOSS) BEFORE TAX	**777**
Corporation tax	-108
NET PROFIT (LOSS)	**669**

BALANCE SHEET

	K€
Intangible assets : transfer fees	48 502
Other fixed assets	9 853
Receivables on player transfers	51 665
Other current assets	8 501
Cash and marketable securities	10 150
TOTAL ASSETS	**128 671**
Net equity	15 932
Shareholder current accounts	1 800
Provisions for liabilities and charges	2 625
Financial debts	21 070
Debts on player transfers	35 057
Other debts	52 187
TOTAL LIABILITIES	**128 671**
NET PROFIT (LOSS)	**669**

STADE RENNAIS FC

SASP + ASSOCIATION ETP ODORICO



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	43 520
Sponsors - Advertising	19 716
Gate receipts	13 996
Other income	29 841
TOTAL NON-TRANSFER EARNINGS	**107 073**
Total payroll	111 673
Other operating expenses	26 167
TOTAL NON-TRANSFER EXPENSES	**137 840**
OPERATING RESULT (LOSS)	**-30 767**
Transfer compensation received : capital gain	98 691
Amortisation of transfer fees	45 611
Players' agents / Intermediaries fees	16 083
PROFIT (LOSS) FROM TRANSFERS	**36 997**
Financial profit (loss)	-5 137
Exceptional profit (loss)	-441
Corporation tax	-860
NET PROFIT (LOSS)	**-208**

BALANCE SHEET

	K€
Intangible assets : transfer fees	120 063
Other fixed assets	19 232
Receivables on player transfers	121 253
Other current assets	34 806
Cash and marketable securities	15 444
TOTAL ASSETS	**310 798**
Net equity	63 405
Shareholder current accounts	102 638
Provisions for liabilities and charges	267
Financial debts	7 654
Debts on player transfers	100 038
Other debts	36 796
TOTAL LIABILITIES	**310 798**
NET PROFIT (LOSS)	**-208**

RC STRASBOURG ALSACE

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	20 321
Sponsors - Advertising	15 740
Gate receipts	8 546
Other income	20 256
TOTAL NON-TRANSFER EARNINGS	**64 863**
Total payroll	51 225
Amortisation of transfer fees	17 254
Players' agents / Intermediaries fees	6 705
Other expenses	31 370
TOTAL NON-TRANSFER EXPENSES	**106 554**
OPERATING RESULT (LOSS)	**-41 691**
PROFIT (LOSS) FROM TRANSFERS	**28 616**
Financial profit (loss)	-1 633
Exceptional profit (loss): Other	429
PROFIT (LOSS) BEFORE TAX	**-14 279**
Corporation tax	54
NET PROFIT (LOSS)	**-14 225**

BALANCE SHEET

	K€
Intangible assets : transfer fees	52 396
Other fixed assets	6 446
Receivables on player transfers	26 940
Other current assets	12 400
Cash and marketable securities	32 020
TOTAL ASSETS	**130 202**
Net equity	13 838
Shareholder current accounts	55 050
Provisions for liabilities and charges	33
Financial debts	315
Debts on player transfers	40 067
Other debts	20 899
TOTAL LIABILITIES	**130 202**
NET PROFIT (LOSS)	**-14 225**

TOULOUSE FC

SAS + ASSOCIATION

PROFIT AND LOSS ACCOUNT

K€

Broadcasting rights	29 312
Sponsors - Advertising	8 187
Gate receipts	12 289
Other income	13 389
TOTAL NON-TRANSFER EARNINGS	**63 177**
Total payroll	38 271
Amortisation of transfer fees	10 541
Players' agents / Intermediaries fees	2 916
Other expenses	21 243
TOTAL NON-TRANSFER EXPENSES	**72 971**
OPERATING RESULT (LOSS)	**-9 794**
PROFIT (LOSS) FROM TRANSFERS	**20 652**
Financial profit (loss)	-393
Exceptional profit (loss): Other	-2 657
PROFIT (LOSS) BEFORE TAX	**7 808**
Corporation tax	-731
NET PROFIT (LOSS)	**7 077**



BALANCE SHEET

K€

Intangible assets : transfer fees	23 965
Other fixed assets	7 531
Receivables on player transfers	17 332
Other current assets	13 178
Cash and marketable securities	3 561
TOTAL ASSETS	**65 567**
Net equity	11 013
Shareholder current accounts	4 837
Provisions for liabilities and charges	2 720
Financial debts	39
Debts on player transfers	11 917
Other debts	35 041
TOTAL LIABILITIES	**65 567**
NET PROFIT (LOSS)	**7 077**



LIGUE 2



AC AJACCIO

SAS + ASSOCIATION + HOLDING

PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	7 064
Sponsors - Advertising	1 689
Gate receipts	475
Other income	10 017
TOTAL NON-TRANSFER EARNINGS	**19 245**
Total payroll	8 842
Amortisation of transfer fees	189
Players' agents / Intermediaries fees	289
Other expenses	10 414
TOTAL NON-TRANSFER EXPENSES	**19 734**
OPERATING RESULT (LOSS)	**-489**
PROFIT (LOSS) FROM TRANSFERS	**1 620**
Financial profit (loss)	-428
Exceptional profit (loss): Other	-30
PROFIT (LOSS) BEFORE TAX	**673**
Corporation tax	-334
NET PROFIT (LOSS)	**339**



BALANCE SHEET

	K€
Intangible assets : transfer fees	241
Other fixed assets	10 297
Receivables on player transfers	767
Other current assets	3 830
Cash and marketable securities	28
TOTAL ASSETS	**15 163**
Net equity	3 681
Shareholder current accounts	0
Provisions for liabilities and charges	350
Financial debts	1 936
Debts on player transfers	0
Other debts	9 196
TOTAL LIABILITIES	**15 163**
NET PROFIT (LOSS)	**339**

AMIENS SC

SASP + ASSOCIATION

PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	4 522
Sponsors - Advertising	1 788
Gate receipts	2 096
Other income	3 775
TOTAL NON-TRANSFER EARNINGS	**12 181**
Total payroll	12 634
Amortisation of transfer fees	2 619
Players' agents / Intermediaries fees	2 097
Other expenses	10 067
TOTAL NON-TRANSFER EXPENSES	**27 417**
OPERATING RESULT (LOSS)	**-15 236**
PROFIT (LOSS) FROM TRANSFERS	**9 634**
Financial profit (loss)	-159
Exceptional profit (loss): Other	-61
PROFIT (LOSS) BEFORE TAX	**-5 822**
Corporation tax	0
NET PROFIT (LOSS)	**-5 822**



BALANCE SHEET

	K€
Intangible assets : transfer fees	1 910
Other fixed assets	2 634
Receivables on player transfers	14 831
Other current assets	3 088
Cash and marketable securities	4 776
TOTAL ASSETS	**27 239**
Net equity	4 331
Shareholder current accounts	8 437
Provisions for liabilities and charges	0
Financial debts	2 813
Debts on player transfers	2 230
Other debts	9 428
TOTAL LIABILITIES	**27 239**
NET PROFIT (LOSS)	**-5 822**

ANGERS SCO

SA + ASSOCIATION + FINANCIÈRE LE BURON + SUBSIDIARIES



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	10 346
Sponsors - Advertising	2 396
Gate receipts	1 751
Other income	18 988
TOTAL NON-TRANSFER EARNINGS	**33 481**
Total payroll	19 743
Amortisation of transfer fees	2 293
Players' agents / Intermediaries fees	2 436
Other expenses	8 947
TOTAL NON-TRANSFER EXPENSES	**33 419**
OPERATING RESULT (LOSS)	**62**
PROFIT (LOSS) FROM TRANSFERS	**14 393**
Financial profit (loss)	-458
Exceptional profit (loss): Other	-500
PROFIT (LOSS) BEFORE TAX	**13 497**
Corporation tax	-1 608
NET PROFIT (LOSS)	**11 889**

BALANCE SHEET

	K€
Intangible assets : transfer fees	3 012
Other fixed assets	2 298
Receivables on player transfers	3 817
Other current assets	5 902
Cash and marketable securities	1 590
TOTAL ASSETS	**16 619**
Net equity	18 172
Shareholder current accounts	-28 247
Provisions for liabilities and charges	6 304
Financial debts	4 166
Debts on player transfers	2 715
Other debts	13 509
TOTAL LIABILITIES	**16 619**
NET PROFIT (LOSS)	**11 889**

ANNECY FC

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	4 056
Sponsors - Advertising	3 737
Gate receipts	693
Other income	1 633
TOTAL NON-TRANSFER EARNINGS	**10 119**
Total payroll	6 150
Amortisation of transfer fees	30
Players' agents / Intermediaries fees	161
Other expenses	5 340
TOTAL NON-TRANSFER EXPENSES	**11 681**
OPERATING RESULT (LOSS)	**-1 562**
PROFIT (LOSS) FROM TRANSFERS	**0**
Financial profit (loss)	-8
Exceptional profit (loss): Other	-121
PROFIT (LOSS) BEFORE TAX	**-1 691**
Corporation tax	0
NET PROFIT (LOSS)	**-1 691**

BALANCE SHEET

	K€
Intangible assets : transfer fees	120
Other fixed assets	2 213
Receivables on player transfers	0
Other current assets	2 086
Cash and marketable securities	805
TOTAL ASSETS	**5 224**
Net equity	2 059
Shareholder current accounts	0
Provisions for liabilities and charges	122
Financial debts	475
Debts on player transfers	60
Other debts	2 508
TOTAL LIABILITIES	**5 224**
NET PROFIT (LOSS)	**-1 691**

AJ AUXERRE

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	7 104
Sponsors - Advertising	5 502
Gate receipts	1 986
Other income	12 175
TOTAL NON-TRANSFER EARNINGS	**26 767**
Total payroll	23 124
Amortisation of transfer fees	2 053
Players' agents / Intermediaries fees	683
Other expenses	14 011
TOTAL NON-TRANSFER EXPENSES	**39 871**
OPERATING RESULT (LOSS)	**-13 104**
PROFIT (LOSS) FROM TRANSFERS	**-64**
Financial profit (loss)	-31
Exceptional profit (loss): Other	-756
PROFIT (LOSS) BEFORE TAX	**-13 955**
Corporation tax	0
NET PROFIT (LOSS)	**-13 955**

BALANCE SHEET

	K€
Intangible assets : transfer fees	5 320
Other fixed assets	27 476
Receivables on player transfers	403
Other current assets	4 695
Cash and marketable securities	6 097
TOTAL ASSETS	**43 991**
Net equity	8 421
Shareholder current accounts	14 429
Provisions for liabilities and charges	2 052
Financial debts	2 983
Debts on player transfers	3 140
Other debts	12 966
TOTAL LIABILITIES	**43 991**
NET PROFIT (LOSS)	**-13 955**

SC BASTIA

SA SCIC + ASSOCIATION + SUBSIDIARIES



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3 660
Sponsors - Advertising	3 402
Gate receipts	1 538
Other income	3 701
TOTAL NON-TRANSFER EARNINGS	**12 301**
Total payroll	7 777
Amortisation of transfer fees	427
Players' agents / Intermediaries fees	530
Other expenses	7 606
TOTAL NON-TRANSFER EXPENSES	**16 340**
OPERATING RESULT (LOSS)	**-4 039**
PROFIT (LOSS) FROM TRANSFERS	**4 688**
Financial profit (loss)	-76
Exceptional profit (loss): Other	-473
PROFIT (LOSS) BEFORE TAX	**100**
Corporation tax	10
NET PROFIT (LOSS)	**110**

BALANCE SHEET

	K€
Intangible assets : transfer fees	497
Other fixed assets	4 425
Receivables on player transfers	2 123
Other current assets	1 957
Cash and marketable securities	2 210
TOTAL ASSETS	**11 212**
Net equity	1 677
Shareholder current accounts	1 444
Provisions for liabilities and charges	18
Financial debts	2 240
Debts on player transfers	200
Other debts	5 633
TOTAL LIABILITIES	**11 212**
NET PROFIT (LOSS)	**110**

GIRONDINS DE BORDEAUX

SA



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	5 756
Sponsors - Advertising	4 502
Gate receipts	4 353
Other income	6 949
TOTAL NON-TRANSFER EARNINGS	**21 560**
Total payroll	38 457
Amortisation of transfer fees	5 675
Players' agents / Intermediaries fees	4 813
Other expenses	23 449
TOTAL NON-TRANSFER EXPENSES	**72 394**
OPERATING RESULT (LOSS)	**-50 834**
PROFIT (LOSS) FROM TRANSFERS	**9 509**
Financial profit (loss)	-11 758
Exceptional profit (loss): Other	-2 316
PROFIT (LOSS) BEFORE TAX	**-55 399**
Corporation tax	3
NET PROFIT (LOSS)	**-55 396**

BALANCE SHEET

	K€
Intangible assets : transfer fees	1 217
Other fixed assets	5 548
Receivables on player transfers	4 527
Other current assets	23 435
Cash and marketable securities	7
TOTAL ASSETS	**34 734**
Net equity	-87 076
Shareholder current accounts	35 318
Provisions for liabilities and charges	20 990
Financial debts	5 980
Debts on player transfers	8 587
Other debts	50 935
TOTAL LIABILITIES	**34 734**
NET PROFIT (LOSS)	**-55 396**

SM CAEN

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	4 808
Sponsors - Advertising	4 591
Gate receipts	3 244
Other income	3 528
TOTAL NON-TRANSFER EARNINGS	**16 171**
Total payroll	16 676
Amortisation of transfer fees	505
Players' agents / Intermediaries fees	801
Other expenses	9 310
TOTAL NON-TRANSFER EXPENSES	**27 292**
OPERATING RESULT (LOSS)	**-11 121**
PROFIT (LOSS) FROM TRANSFERS	**2 648**
Financial profit (loss)	-88
Exceptional profit (loss): Other	143
PROFIT (LOSS) BEFORE TAX	**-8 418**
Corporation tax	-57
NET PROFIT (LOSS)	**-8 475**

BALANCE SHEET

	K€
Intangible assets : transfer fees	379
Other fixed assets	3 996
Receivables on player transfers	3 707
Other current assets	6 384
Cash and marketable securities	1 988
TOTAL ASSETS	**16 454**
Net equity	3 601
Shareholder current accounts	7
Provisions for liabilities and charges	480
Financial debts	4 690
Debts on player transfers	148
Other debts	7 528
TOTAL LIABILITIES	**16 454**
NET PROFIT (LOSS)	**-8 475**

US CONCARNEAU

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3 163
Sponsors - Advertising	1 081
Gate receipts	442
Other income	1 666
TOTAL NON-TRANSFER EARNINGS	**6 352**
Total payroll	4 663
Amortisation of transfer fees	15
Players' agents / Intermediaries fees	115
Other expenses	2 741
TOTAL NON-TRANSFER EXPENSES	**7 534**
OPERATING RESULT (LOSS)	**-1 182**
PROFIT (LOSS) FROM TRANSFERS	**0**
Financial profit (loss)	-3
Exceptional profit (loss): Other	-480
PROFIT (LOSS) BEFORE TAX	**-1 665**
Corporation tax	0
NET PROFIT (LOSS)	**-1 665**

BALANCE SHEET

	K€
Intangible assets : transfer fees	15
Other fixed assets	220
Receivables on player transfers	0
Other current assets	512
Cash and marketable securities	1 055
TOTAL ASSETS	**1 802**
Net equity	1 016
Shareholder current accounts	0
Provisions for liabilities and charges	0
Financial debts	147
Debts on player transfers	0
Other debts	639
TOTAL LIABILITIES	**1 802**
NET PROFIT (LOSS)	**-1 665**

USL DUNKERQUE

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3 589
Sponsors - Advertising	1 630
Gate receipts	563
Other income	2 910
TOTAL NON-TRANSFER EARNINGS	**8 692**
Total payroll	7 240
Amortisation of transfer fees	15
Players' agents / Intermediaries fees	131
Other expenses	4 523
TOTAL NON-TRANSFER EXPENSES	**11 909**
OPERATING RESULT (LOSS)	**-3 217**
PROFIT (LOSS) FROM TRANSFERS	**450**
Financial profit (loss)	-2
Exceptional profit (loss): Other	2 633
PROFIT (LOSS) BEFORE TAX	**-136**
Corporation tax	0
NET PROFIT (LOSS)	**-136**

BALANCE SHEET

	K€
Intangible assets : transfer fees	10
Other fixed assets	204
Receivables on player transfers	315
Other current assets	1 332
Cash and marketable securities	3 377
TOTAL ASSETS	**5 238**
Net equity	18
Shareholder current accounts	2 801
Provisions for liabilities and charges	92
Financial debts	0
Debts on player transfers	95
Other debts	2 232
TOTAL LIABILITIES	**5 238**
NET PROFIT (LOSS)	**-136**

GRENOBLE FOOT 38

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3 763
Sponsors - Advertising	2 777
Gate receipts	970
Other income	2 674
TOTAL NON-TRANSFER EARNINGS	**10 184**
Total payroll	8 027
Amortisation of transfer fees	253
Players' agents / Intermediaries fees	303
Other expenses	6 152
TOTAL NON-TRANSFER EXPENSES	**14 735**
OPERATING RESULT (LOSS)	**-4 551**
PROFIT (LOSS) FROM TRANSFERS	**1 038**
Financial profit (loss)	-122
Exceptional profit (loss): Other	-191
PROFIT (LOSS) BEFORE TAX	**-3 826**
Corporation tax	0
NET PROFIT (LOSS)	**-3 826**

BALANCE SHEET

	K€
Intangible assets : transfer fees	549
Other fixed assets	2 374
Receivables on player transfers	1 700
Other current assets	715
Cash and marketable securities	3 918
TOTAL ASSETS	**9 256**
Net equity	38
Shareholder current accounts	3 489
Provisions for liabilities and charges	150
Financial debts	1 978
Debts on player transfers	0
Other debts	3 601
TOTAL LIABILITIES	**9 256**
NET PROFIT (LOSS)	**-3 826**

EN AVANT GUINGAMP

SA + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	5 737
Sponsors - Advertising	4 313
Gate receipts	1 778
Other income	1 742
TOTAL NON-TRANSFER EARNINGS	**13 570**
Total payroll	10 981
Amortisation of transfer fees	740
Players' agents / Intermediaries fees	355
Other expenses	8 966
TOTAL NON-TRANSFER EXPENSES	**21 042**
OPERATING RESULT (LOSS)	**-7 472**
PROFIT (LOSS) FROM TRANSFERS	**6 172**
Financial profit (loss)	154
Exceptional profit (loss): Other	269
PROFIT (LOSS) BEFORE TAX	**-877**
Corporation tax	91
NET PROFIT (LOSS)	**-786**

BALANCE SHEET

	K€
Intangible assets : transfer fees	896
Other fixed assets	5 030
Receivables on player transfers	4 443
Other current assets	1 194
Cash and marketable securities	5 720
TOTAL ASSETS	**17 283**
Net equity	11 634
Shareholder current accounts	0
Provisions for liabilities and changes	135
Financial debts	999
Debts on player transfers	540
Other debts	3 975
TOTAL LIABILITIES	**17 283**
NET PROFIT (LOSS)	**-786**

STADE LAVALLOIS MAYENNE

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3 920
Sponsors - Advertising	2 626
Gate receipts	1 660
Other income	1 338
TOTAL NON-TRANSFER EARNINGS	**9 544**
Total payroll	7 808
Amortisation of transfer fees	33
Players' agents / Intermediaries fees	162
Other expenses	3 970
TOTAL NON-TRANSFER EXPENSES	**11 973**
OPERATING RESULT (LOSS)	**-2 429**
PROFIT (LOSS) FROM TRANSFERS	**1 834**
Financial profit (loss)	24
Exceptional profit (loss): Other	11
PROFIT (LOSS) BEFORE TAX	**-560**
Corporation tax	5
NET PROFIT (LOSS)	**-555**

BALANCE SHEET

	K€
Intangible assets : transfer fees	67
Other fixed assets	2 241
Receivables on player transfers	230
Other current assets	1 441
Cash and marketable securities	1 372
TOTAL ASSETS	**5 351**
Net equity	2 589
Shareholder current accounts	19
Provisions for liabilities and charges	0
Financial debts	1 013
Debts on player transfers	0
Other debts	1 730
TOTAL LIABILITIES	**5 351**
NET PROFIT (LOSS)	**-555**

PARIS FC

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	4 649
Sponsors - Advertising	5 493
Gate receipts	159
Other income	4 408
TOTAL NON-TRANSFER EARNINGS	**14 709**
Total payroll	18 669
Amortisation of transfer fees	769
Players' agents / Intermediaries fees	571
Other expenses	10 304
TOTAL NON-TRANSFER EXPENSES	**30 313**
OPERATING RESULT (LOSS)	**-15 604**
PROFIT (LOSS) FROM TRANSFERS	**1 389**
Financial profit (loss)	-148
Exceptional profit (loss): Other	264
PROFIT (LOSS) BEFORE TAX	**-14 099**
Corporation tax	-5
NET PROFIT (LOSS)	**-14 104**

BALANCE SHEET

	K€
Intangible assets : transfer fees	2 631
Other fixed assets	6 726
Receivables on player transfers	3 866
Other current assets	8 756
Cash and marketable securities	19 027
TOTAL ASSETS	**41 006**
Net equity	2 168
Shareholder current accounts	23 831
Provisions for liabilities and charges	0
Financial debts	3 439
Debts on player transfers	3 130
Other debts	8 438
TOTAL LIABILITIES	**41 006**
NET PROFIT (LOSS)	**-14 104**

PAU FC

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3 719
Sponsors - Advertising	1 528
Gate receipts	724
Other income	2 794
TOTAL NON-TRANSFER EARNINGS	**8 765**
Total payroll	5 744
Amortisation of transfer fees	100
Players' agents / Intermediaries fees	418
Other expenses	3 965
TOTAL NON-TRANSFER EXPENSES	**10 227**
OPERATING RESULT (LOSS)	**-1 462**
PROFIT (LOSS) FROM TRANSFERS	**1 427**
Financial profit (loss)	49
Exceptional profit (loss): Other	0
PROFIT (LOSS) BEFORE TAX	**14**
Corporation tax	-9
NET PROFIT (LOSS)	**5**

BALANCE SHEET

	K€
Intangible assets : transfer fees	213
Other fixed assets	264
Receivables on player transfers	2000
Other current assets	762
Cash and marketable securities	2 235
TOTAL ASSETS	**5 474**
Net equity	2 442
Shareholder current accounts	0
Provisions for liabilities and charges	235
Financial debts	60
Debts on player transfers	180
Other debts	2 557
TOTAL LIABILITIES	**5 474**
NET PROFIT (LOSS)	**5**

QUEVILLY ROUEN MÉTROPOLE

SAS + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	3 585
Sponsors - Advertising	1 504
Gate receipts	332
Other income	3 920
TOTAL NON-TRANSFER EARNINGS	**9 341**
Total payroll	6 392
Amortisation of transfer fees	19
Players' agents / Intermediaries fees	199
Other expenses	3 450
TOTAL NON-TRANSFER EXPENSES	**10 060**
OPERATING RESULT (LOSS)	**-719**
PROFIT (LOSS) FROM TRANSFERS	**828**
Financial profit (loss)	13
Exceptional profit (loss): Other	-14
PROFIT (LOSS) BEFORE TAX	**108**
Corporation tax	-11
NET PROFIT (LOSS)	**97**

BALANCE SHEET

	K€
Intangible assets : transfer fees	34
Other fixed assets	87
Receivables on player transfers	0
Other current assets	2 622
Cash and marketable securities	682
TOTAL ASSETS	**3 425**
Net equity	1 102
Shareholder current accounts	485
Provisions for liabilities and charges	441
Financial debts	58
Debts on player transfers	0
Other debts	1 339
TOTAL LIABILITIES	**3 425**
NET PROFIT (LOSS)	**97**

RODEZ AVEYRON FOOTBALL

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	4 312
Sponsors - Advertising	938
Gate receipts	1 295
Other income	3 496
TOTAL NON-TRANSFER EARNINGS	**10041**
Total payroll	5 985
Amortisation of transfer fees	67
Players' agents / Intermediaries fees	147
Other expenses	3 736
TOTAL NON-TRANSFER EXPENSES	**9935**
OPERATING RESULT (LOSS)	**106**
PROFIT (LOSS) FROM TRANSFERS	**250**
Financial profit (loss)	-3
Exceptional profit (loss): Other	-384
PROFIT (LOSS) BEFORE TAX	**-31**
Corporation tax	-8
NET PROFIT (LOSS)	**-39**

BALANCE SHEET

	K€
Intangible assets : transfer fees	66
Other fixed assets	405
Receivables on player transfers	0
Other current assets	3 522
Cash and marketable securities	2 551
TOTAL ASSETS	**6 544**
Net equity	2 061
Shareholder current accounts	550
Provisions for liabilities and charges	0
Financial debts	501
Debts on player transfers	0
Other debts	3 432
TOTAL LIABILITIES	**6 544**
NET PROFIT (LOSS)	**-39**

AS SAINT-ÉTIENNE

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



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	6 204
Sponsors - Advertising	8 700
Gate receipts	5 122
Cost of transfers	15 193
Other income	14 830
TOTAL INCOME	**50 049**
Total payroll	29 291
Amortisation of transfer fees	3 077
Net book value of the players transferred	2 415
Players' agents / Intermediaries fees	1 016
Other expenses	22 547
TOTAL EXPENSES	**58 346**
OPERATING INCOME	**-8 297**
Financial profit (loss)	256
Exceptional profit (loss): Other	7 149
PROFIT (LOSS) BEFORE TAX	**-892**
Corporation tax	-788
NET PROFIT (LOSS)	**-1 680**

BALANCE SHEET

	K€
Intangible assets : transfer fees	3 661
Other fixed assets	19 161
Receivables on player transfers	7 399
Other current assets	5 199
Cash and marketable securities	26 406
TOTAL ASSETS	**61 826**
Net equity	14 816
Shareholder current accounts	14 005
Provisions for liabilities and charges	261
Financial debts	13 051
Debts on player transfers	3 017
Other debts	16 676
TOTAL LIABILITIES	**61 826**
NET PROFIT (LOSS)	**-1 680**

ES TROYES AC

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



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	7 236
Sponsors - Advertising	3 941
Gate receipts	702
Other income	21 479
TOTAL NON-TRANSFER EARNINGS	**33 358**
Total payroll	22 222
Amortisation of transfer fees	11 716
Players' agents / Intermediaries fees	3 327
Other expenses	13 244
TOTAL NON-TRANSFER EXPENSES	**50 509**
OPERATING RESULT (LOSS)	**-17 151**
PROFIT (LOSS) FROM TRANSFERS	**18 386**
Financial profit (loss)	-53
Exceptional profit (loss): Other	-3 307
PROFIT (LOSS) BEFORE TAX	**-2 125**
Corporation tax	-3
NET PROFIT (LOSS)	**-2 128**

BALANCE SHEET

	K€
Intangible assets : transfer fees	24 023
Other fixed assets	2 364
Receivables on player transfers	22 653
Other current assets	5 759
Cash and marketable securities	10 013
TOTAL ASSETS	**64 812**
Net equity	39 315
Shareholder current accounts	30
Provisions for liabilities and charges	221
Financial debts	478
Debts on player transfers	10 619
Other debts	14 149
TOTAL LIABILITIES	**64 812**
NET PROFIT (LOSS)	**-2 128**

VALENCIENNES FC

SASP + ASSOCIATION



PROFIT AND LOSS ACCOUNT

	K€
Broadcasting rights	6 543
Sponsors - Advertising	1 676
Gate receipts	1 068
Other income	650
TOTAL NON-TRANSFER EARNINGS	**9 937**
Total payroll	11 183
Amortisation of transfer fees	444
Players' agents / Intermediaries fees	349
Other expenses	8 211
TOTAL NON-TRANSFER EXPENSES	**20 187**
OPERATING RESULT (LOSS)	**-10 250**
PROFIT (LOSS) FROM TRANSFERS	**3 092**
Financial profit (loss)	-62
Exceptional profit (loss): Other	-267
PROFIT (LOSS) BEFORE TAX	**-7 487**
Corporation tax	0
NET PROFIT (LOSS)	**-7 487**

BALANCE SHEET

	K€
Intangible assets : transfer fees	1 159
Other fixed assets	9 002
Receivables on player transfers	105
Other current assets	2 284
Cash and marketable securities	7 830
TOTAL ASSETS	**20 380**
Net equity	-2 407
Shareholder current accounts	14 630
Provisions for liabilities and charges	0
Financial debts	3 188
Debts on player transfers	213
Other debts	4 756
TOTAL LIABILITIES	**20 380**
NET PROFIT (LOSS)	**-7 487**



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