

	2023	FS Reclass 2023	FS Reclass Comments	Total 2023
Current Assets				
Cash and Cash Equivalents	303			303
Accounts Receivable from Player Transfers				
Accounts Receivable from Group Entities & Related Parties				
Other current accounts receivable	703			703
Tax assets	3,229			3,229
Inventories	796			796
Other Current Assets	3,682			3,682
Total current assets	8,713			8,713
Non Current Assets				
Tangible assets	7,642			7,642
Intangible Assets - Players registrations and other personnel	1,677			1,677
Intangible Assets - Other				
Accounts Receivable from Player Transfers (nc)				
Accounts Receivable from Group entities & related parties (nc)				
Tax assets (nc)				
Investments				
Other Non-current Assets				
Total non current assets	9,319			9,319
Total assets	18,032			18,032
Current Liabilities				
Bank Overdrafts				
Bank and other loans	9,944			9,944
Loans/Accounts Payable to Group Entities/Related Parties				
Accounts Payable relating to Player Transfers - to club	1,938			1,938
Accounts payable relating to player transfers - factoring				
Accounts Payable to Employees	7,716			7,716
Accounts Payable to Social/Tax Authorities	2,225			2,225

Accruals and deferred Income		
Other Accounts Payable	22,129	22,129
Other Tax Liabilities		
Short-term Provisions		
Other Current Liabilities		
Total Current Liabilities	43,952	43,952
<i>Non Current Liabilities</i>		
Bank and other loans (nc)		
Loans/Accounts Payable to Group Entities/Related Parties (nc)		
Accounts payable relating to player transfers - to club (nc)		
Accounts payable relating to player transfers - factoring (nc)		
Accounts Payable to Employees (nc)		
Accounts Payable to Social/Tax Authorities (nc)		
Accrual and deferred income		
Other Tax Liabilities (nc)		
Long-term Provisions (nc)		
Other Non-Current Liabilities		
Total Non current liabilities		
Total liabilities	43,952	43,952
Net Assets / (Liabilities)	-25,920	-25,920
<i>Equity</i>		
Share/Fund Capital		
Retained Earnings	-25,920	-25,920
Other Reserves		
Revaluation reserve		
Total equity	-25,920	-25,920
Total Equity and Total Liabilities	18,032	18,032