

**Name of the reporting subject/football club:**  
OMLADINSKI FUDBALSKI KLUB PETROVAC

**Balance sheet (Statement of financial position)**  
as at 31 December, 2022

			Current year	Previous year
No.	Name of position	Note number	31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
<i>Current assets</i>				
1.	Cash and Cash Equivalents		25210	546
2.	Accounts Receivable from clubs for Player Transfers			
3.	Accounts Receivable from Group Entities and Related Parties			
4.	Accounts Receivable from Intermediary/Agent			
5.	Other Accounts Receivable		4400	
6.	Investments			
7.	Tax assets			
8.	Inventories		1641	3172
9.	Other Current Assets and Accruals			6200
10.	<b>Total Current Assets</b>		<b>31,251</b>	<b>9,918</b>
<i>Non Current Assets</i>				
11.	Tangible Fixed Assets/Property, equipment and other		226517	265133
12.	Investment property			
13.	Intangible Assets-acquisition of a player's registration			
14.	Other Intangible Assets			
15.	Investments/financial placements			
16.	Accounts Receivable from clubs for Player Transfers			
17.	Accounts Receivable from Group Entities and Related Parties			
18.	Accounts Receivable from Intermediary/Agent			
19.	Tax assets (deferred tax assets and other)			
20.	Other Non Current Assets			
21.	<b>Total Non Current Assets</b>		<b>226,517</b>	<b>265,133</b>
22.	<b>TOTAL ASSETS</b>		<b>257,768</b>	<b>275,051</b>
<i>Current Liabilities</i>				
23.	Bank Overdrafts			
24.	Bank and other loans			
25.	Loans/Accounts Payable to Group Entities/Related Parties			
26.	Accounts Payable relating to Player Transfers			
27.	Accounts Payable to Intermediary/Agent			
28.	Accounts Payable to Suppliers		113736	13315
29.	Accounts Payable to employed and engaged staff (net) as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations			
30.	Accounts Payable to Social/Tax Authorities for employed and engaged staff as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations		21000	24910
31.	Accruals and Deferred Income			
32.	Other Tax Liabilities			
33.	Other Current Liabilities		1222	2500
34.	Short-term Provisions			
35.	<b>Total Current Liabilities</b>		<b>135,958</b>	<b>40,725</b>

No.	Name of position	Note number	31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
	<i>Non Current Liabilities</i>			
36.	Bank and other loans			
37.	Loans/Accounts Payable to Group Entities/Related Parties			
38.	Accounts Payable relating to Player Transfers			
39.	Accounts Payable to Intermediary/Agent			
40.	Accounts Payable to employed and engaged staff (net) as defined in Article 101, paragraph 3 of FAM Club Licensing Regulations			
41.	Accounts Payable to Social/Tax Authorities for employed and engaged staff as defined in Article 101, paragraph 3 of FAM Club Licensing Regulations			4294
42.	Accruals and Deferred Income			
43.	Other Tax Liabilities			
44.	Other Non Current Liabilities			
45.	Long-term Provisions		0	4,294
46.	<b>Total Non Current Liabilities</b>			
47.	<b>TOTAL LIABILITIES</b>		<b>135,958</b>	<b>45,019</b>
48.	<b>Net Assets/(Liabilities)</b>		<b>121,810</b>	<b>230,032</b>
	<i>Equity and reserves</i>			
49.	Share/Fund Capital			
50.	Retained earnings/Uncovered loss		230032	308959
51.	Profit/(loss) of the current year		-108222	-78927
52.	Revaluation Reserves			
53.	Other Reserves			
54.	<b>Total equity and reserves</b>		<b>121,810</b>	<b>230,032</b>
55.	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>257,768</b>	<b>275,051</b>

Statement is prepared in accordance with the FAM Club Licensing and Financial Sustainability Regulations for Participation in the UEFA Club Competitions and following Manual for the application of the financial criteria of the FAM Club Licensing and Financial Sustainability Regulations for Participation in the UEFA Club Competitions

Financial statement were adopted by the Management and approved for issuing/disclosure on the day:

07/03/2023

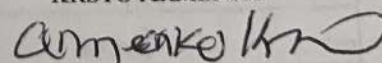
PETROVAC

Director/President  
JOKO TRIPKOVIĆ




Person responsible for compiling financial statement,

KRSTO ARMENKO



Check (Total Assets=Total Equity and Liabilities):

TRUE

TRUE



**Name of the Reporting subject/Football club:**  
OMLADINSKI FUDBALSKI KLUB PETROVAC

**Profit and Loss Account (Income Statement)**  
for the year ended December 31, 2022

No.	Name of position	Note number	Current year	Previous year
			31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
	<b>INCOME</b>			
	<i>Income from tickets</i>			1454
1.	Tickets for national competitions			
2.	Tickets for UEFA club competitions			
3.	Season/annual tickets			
4.	Membership			
5.	Other non-split income from tickets		0	1,454
6.	<b>Income from tickets-total</b>			
	<i>Sponsorship and advertising income</i>			
7.	Sponsor-kit manufacturer		28000	25000
8.	Main sponsor		45000	40300
9.	Stadium sponsor		36369	28400
10.	Advertising tables around football fields		11300	
11.	Other non-split sponsorship and advertising income		120,669	93,700
12.	<b>Sponsorship and advertising income-total</b>			
	<i>Broadcasting rights income</i>			
13.	Broadcasting rights for national competitions			
14.	Other non-split broadcasting rights income		0	0
15.	<b>Broadcasting rights income-total</b>			
	<i>Commercial income</i>			
16.	National competitions			
17.	Merchandising-sale of products and services			
18.	Non-matchday usage of facilities and equipment			
19.	Commercial income from Membership			
20.	Other non-split commercial income		0	0
21.	<b>Commercial income-total</b>			
	<i>UEFA Solidarity and Prize Money</i>			
22.	UEFA Club Competitions - Broadcasting Rights, Commercial, Prize money			
23.	UEFA Club Competitions - Solidarity Payments			
24.	UEFA Solidarity and Prize Money - Other/Non-Split		0	0
25.	<b>UEFA Solidarity and Prize Money-total</b>			
	<i>Other operating income</i>			
26.	Subsidies, donations and grants and other amounts from National Football Bodies		148000	80000
27.	Subsidies, donations and grants and other amounts from the government or municipal body		395000	245000
28.	Donations from non related parties			
29.	Contributions/Donations from related parties			
30.	Income from Non-Football Operations			
31.	Exceptional income			10000
32.	Other operating income-non-split		543,000	335,000
33.	<b>Other operating income-total</b>			
			663,669	430,154
34.	<b>Total-Income</b>			

No.	Name of position	Note number	31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
	<b>EXPENSES</b>			
35.	Expenses of purchase value of goods/materials		-4094	-5366
36.	<b>Total Expenses of purchase value of goods/materials</b>		<b>-4094</b>	<b>-5366</b>
	<i>Staff Expenses (players and employee benefits)</i>			
37.	Players Wages and Salaries		-336315	-197850
38.	Social/tax authorities expenses for players		-16292	-16428
39.	Other Players Benefits/Non-Split		-352,607	-214,278
40.	<b>Total Players Wages and Salaries</b>		<b>-97170</b>	<b>-85790</b>
41.	Other Employee Wages and Salaries		-4708	-8521
42.	Social/tax authorities expenses for Other Employee			
43.	Other Non-Split Wages-Other Employee		-101,878	-94,311
44.	<b>Total Wages and Salaries-Other Employee</b>		<b>-454,485</b>	<b>-308,589</b>
45.	<b>Total Staff Expenses</b>			
	<i>Depreciation, Amortisation and Impairment</i>			
46.	Depreciation of Tangible Fixed Assets		-44039	-41925
47.	Impairment of tangible fixed assets			
48.	Amortisation of Other Intangible Assets (excluding player registrations)			
49.	Impairment of other intangible assets (excluding player registrations)			
50.	<b>Depreciation, Amortisation and Impairment-Total (excluding player registrations)</b>		<b>-44,039</b>	<b>-41,925</b>
	<i>Other Operating Expenses</i>			
51.	Matchday expenses		-92430	-64136
52.	Sponsorship and advertising expenses			-2230
53.	Commercial activities expenses			
54.	Property and Facilities expenses		-6396	-3293
55.	Expenses of Non-Football Operations		-43419	-14557
56.	Exceptional expenses		-90568	-66632
57.	Other Non-Split operating expenses		-232,813	-150,848
58.	<b>Total Other Operating Expenses</b>			
59.	<b>Total Operating Expenses (excluding player registrations)</b>		<b>-735,431</b>	<b>-506,728</b>
60.	<b>Operating result (excluding player registrations)</b>		<b>-71,762</b>	<b>-76,574</b>



No.	Name of position	Note number	31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
	<b>Fill only if reporting body (club) uses method that capitalize the costs of acquiring a player's registration</b>			
61.	Amortisation of intangible assets-player registrations			
62.	Impairment of intangible assets-player registrations			
63.	Profit on disposal of intangible fixed assets-player registrations			
64.	Loss on disposal of intangible fixed assets (player registrations)			
65.	<b>Net result on disposal of player's registration when method that capitalize the costs of acquiring a player's registration is used</b>		0	0
	<b>Fill only if reporting body (club) uses method income and expenses for player's registration</b>			
66.	Cost of acquiring player registrations (including Agent/Intermediary expenses)		-54575	
67.	Income from disposal/alienation of player registrations		110000	
68.	<b>Net result of disposal of player's registrations when method of income and expenses for player's registration is used</b>		55,425	0
69.	Profit/(Loss) on Disposal/Alienation of Tangible Fixed Assets		-3910	
70.	Profit/(Loss) on Disposal/Alienation of Other Intangible Assets (excluding player registration)			
71.	<b>Total Profit/(Loss) on Disposal/Alienation of Assets (excluding player registration)</b>		-3,910	0
	<b>Finance result</b>			
72.	Finance income		-20800	
73.	Finance expenses			
74.	Net Foreign Exchange Gains/(Losses)		-20,800	0
75.	<b>Net Finance Income / (Expenses)</b>			
	<b>Other Non-operating income (expenses)</b>		494	1500
76.	Other Income		-67669	-3853
77.	Other Expenses		-67,175	-2,353
78.	<b>Net Non-Operating Income/(Expense)</b>			
79.	<b>Tax Income/ (Expense)</b>		0	0
80.	<b>Profit/(loss) after Tax</b>		-108,222	-78,927

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JOKO TRIPKOVIC



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KRSTO ARMENKO

armenko Krbu

**Name of the Reporting subject/Football club:**  
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**Cash Flow Statement**  
for the year ended December 31, 2022

			Current year	Previous year
No.	Name of position	Note number	2022. Amount in EUR	2021. Amount in EUR
	<i>Cash flows from Operating Activities</i>			
1.	Cash Inflow from income from tickets			1454
2.	Cash Inflow from sponsorship and advertising		120669	103700
3.	Cash Inflow from broadcasting rights			
4.	Cash Inflow from commercial activities			
5.	Cash Inflow from UEFA Solidarity and Prize Money			
6.	Cash Inflow from other operating activities		543000	325000
7.	Cash (Outflow) on suppliers for goods and services		-72683	-19570
8.	Cash (Outflow) on employee and other staff		-433485	-283640
9.	Cash (Outflow) on Intermediary		-50000	
10.	Cash (Outflow) on profit and other tax		-24910	-24949
11.	Cash (Outflow) on Other Operating Activities		-160574	-105546
12.	<b>Cash Inflow/(Outflow) from Operating Activities</b>		<b>-77,983</b>	<b>-3,551</b>
	<i>Cash Flows from Investing Activities</i>			
13.	Cash Receipts from Sale of Player Registrations		110000	
14.	Cash (Payments) from Purchase of Player Registrations			
15.	Cash Receipts from Sale of Tangible Fixed Assets			1500
16.	Cash (Payments) from Purchase of Tangible Fixed Assets		-7353	-1281
17.	Other Non-Split Cash Inflows from investment activities			
18.	Other Non-Split Cash (Outflows) from investment activities			
19.	<b>Cash Inflow/(Outflow) from Investing Activities</b>		<b>102,647</b>	<b>219</b>
	<i>Cash Flows from Financing Activities</i>			
20.	Cash Receipts from Borrowings-Shareholders and Related Party			-200000
21.	Cash (Payment) on Borrowings-Shareholders and Related Party			
22.	Cash Receipts from Borrowings-Financial Institutions			
23.	Cash (Payments) on Borrowings-Financial Institutions			
24.	Cash Receipts from Increase in Capital/Equity			
25.	Cash (Payments) on Dividends Paid to Owners/Shareholders			
26.	Cash Inflow/(Outflow) from Financing Activities			
27.	Other Non-Split Cash Inflow from Financing Activities			
28.	Other Non-Split Cash (Outflow) on Financing Activities		0	-200,000
29.	<b>Cash Inflow/(Outflow) from Financing Activities</b>			
0.	<b>Net increase/decrease of Cash in reporting period</b>		<b>24,664</b>	<b>-203,332</b>



No.	Name of position	Note number	2022. Amount in EUR	2021. Amount in EUR
	<i>Crosscheck of Cash and Cash Equivalents</i>			
31.	Brought forward at the start of the period		546	203878
32.	Net Cash Inflow/(Outflow) in reporting period		24,664	-203,332
33.	Cash and Cash Equivalents at the end of reporting period		25,210	546

\*CHECK WITH BALANCE SHEET

TRUE

FALSE

TRUE

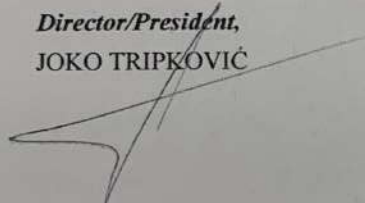
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