

Name of the reporting subject/football club:
FUDBALSKI KLUB DECIC TUZI

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

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 | 1 | 996 | 400 |
| 2. | Accounts Receivable from clubs for Player Transfers | | 0 | 0 |
| 3. | Accounts Receivable from Group Entities and Related Parties | | 0 | 0 |
| 4. | Accounts Receivable from Intermediary/Agent | | | 0 |
| 5. | Other Accounts Receivable | 2 | 12471 | 2800 |
| 6. | Investments | | | 0 |
| 7. | Tax assets | | | 0 |
| 8. | Inventories | 3 | 1237 | 5285 |
| 9. | Other Current Assets and Accruals | | | 0 |
| 10. | Total Current Assets | 4 | 14,704 | 8,485 |
| | <i>Non Current Assets</i> | | | |
| 11. | Tangible Fixed Assets/Property, equipment and other | 5 | 48941 | 57121 |
| 12. | Investment property | | | 0 |
| 13. | Intangible Assets-acquisition of a player's registration | | | 0 |
| 14. | Other Intangible Assets | | | 0 |
| 15. | Investments/financial placements | | | 0 |
| 16. | Accounts Receivable from clubs for Player Transfers | | | 0 |
| 17. | Accounts Receivable from Group Entities and Related Parties | | | 0 |
| 18. | Accounts Receivable from Intermediary/Agent | | | 0 |
| 19. | Tax assets (deferred tax assets and other) | | | 0 |
| 20. | Other Non Current Assets | | | 0 |
| 21. | Total Non Current Assets | 6 | 48,941 | 57,121 |
| 22. | TOTAL ASSETS | | 63,645 | 65,606 |
| | <i>Current Liabilities</i> | | | |
| 23. | Bank Overdrafts | | | 0 |
| 24. | Bank and other loans | | | 0 |
| 25. | Loans/Accounts Payable to Group Entities/Related Parties | 7 | | 4652 |

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| No. | Name of position | Note number | 31.12.2022. Amount in EUR | 31.12.2021. Amount in EUR |
|-----|--|-------------|------------------------------|------------------------------|
| 26. | Accounts Payable relating to Player Transfers | | | 0 |
| 27. | Accounts Payable to Intermediary/Agent | | | 0 |
| 28. | Accounts Payable to Suppliers | 8 | 119103 | 34944 |
| 29. | Accounts Payable to employed and engaged staff (net) as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations | 9 | | 54654 |
| 30. | Accounts Payable to Social/Tax Authorities for employed and engaged staff as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations | 10 | 42300 | 26308 |
| 31. | Accruals and Deferred Income | | | 0 |
| 32. | Other Tax Liabilities | 11 | 4865 | 11421 |
| 33. | Other Current Liabilities | 12 | | 12438 |
| 34. | Short-term Provisions | | | 0 |
| 35. | Total Current Liabilities | | 166,268 | 144,417 |

| 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 | | | 0 |
| 37. | Loans/Accounts Payable to Group Entities/Related Parties | | | 0 |
| 38. | Accounts Payable relating to Player Transfers | | | 0 |
| 39. | Accounts Payable to Intermediary/Agent | | | 0 |
| 40. | Accounts Payable to employed and engaged staff (net) as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations | | | 0 |
| 41. | Accounts Payable to Social/Tax Authorities for employed and engaged staff as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations | | | 0 |
| 42. | Accruals and Deferred Income | 13 | 35437 | 44385 |
| 43. | Other Tax Liabilities | | | 0 |
| 44. | Other Non Current Liabilities | | 17426 | 0 |
| 45. | Long-term Provisions | | | 0 |
| 46. | Total Non Current Liabilities | 14 | 52,863 | 44,385 |
| 47. | TOTAL LIABILITIES | | 219,131 | 188,802 |
| 48. | Net Assets/(Liabilities) | | -155,486 | -123,196 |
| | <i>Equity and reserves</i> | | | |
| 49. | Share/Fund Capital | | | 0 |
| 50. | Retained earnings/Uncovered loss | | -123196 | -288982 |
| 51. | Profit/(loss) of the current year | | -32290 | 165786 |
| 52. | Revaluation Reserves | | | 0 |
| 53. | Other Reserves | | | 0 |
| 54. | Total equity and reserves | 15 | -155,486 | -123,196 |
| 55. | TOTAL EQUITY AND LIABILITIES | | 63,645 | 65,606 |

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

Name of the Reporting subject/Football club:
FUDBALSKI KLUB DECIC TUZI

Cash flow statement

Cash Flow Statement
for the year ended December 31, 2022

| No. | Name of position | Note number | Current year 2022. Amount in EUR | Previous year 2021. Amount in EUR |
|---|--|-------------|--|---|
| <i>Cash flows from Operating Activities</i> | | | | |
| 1. | Cash Inflow from income from tickets | | | |
| 2. | Cash Inflow from sponsorship and advertising | | 0 | 1000 |
| 3. | Cash Inflow from broadcasting rights | | 25500 | 0 |
| 4. | Cash Inflow from commercial activities | | 1995 | 0 |
| 5. | Cash Inflow from UEFA Solidarity and Prize Money | | 0 | 0 |
| 6. | Cash Inflow from other operating activities | | 264000 | 250000 |
| 7. | Cash (Outflow) on suppliers for goods and services | | 696160 | 591024 |
| 8. | Cash (Outflow) on employee and other staff | | -249508 | -212320 |
| 9. | Cash (Outflow) on Intermediary | | -656028 | -570590 |
| 10. | Cash (Outflow) on profit and other tax | | 0 | 0 |
| 11. | Cash (Outflow) on Other Operating Activities | | -62030 | -43806 |
| 12. | Cash Inflow/(Outflow) from Operating Activities | | 3.959 | 15.308 |
| <i>Cash Flows from Investing Activities</i> | | | | |
| 13. | Cash Receipts from Sale of Player Registrations | | 0 | 0 |
| 14. | Cash (Payments) from Purchase of Player Registrations | | 0 | 0 |
| 15. | Cash Receipts from Sale of Tangible Fixed Assets | | 0 | 0 |
| 16. | Cash (Payments) from Purchase of Tangible Fixed Assets | | -3363 | -15960 |
| 17. | Other Non-Split Cash Inflows from investment activities | | 0 | 0 |
| 18. | Other Non-Split Cash (Outflows) from investment activities | | 0 | 0 |
| 19. | Cash Inflow/(Outflow) from Investing Activities | 24 | -3.363 | -15.960 |
| <i>Cash Flows from Financing Activities</i> | | | | |
| 20. | Cash Receipts from Borrowings-Shareholders and Related Party | | 0 | 0 |
| 21. | Cash (Payment) on Borrowings-Shareholders and Related Party | | 0 | 0 |
| 22. | Cash Receipts from Borrowings-Financial Institutions | | 0 | 0 |
| 23. | Cash (Payments) on Borrowings-Financial Institutions | | 0 | 0 |
| 24. | Cash Receipts from Increase in Capital/Equity | | 0 | 0 |
| 25. | Cash (Payments) on Dividends Paid to Owners/Shareholders | | 0 | 0 |
| 26. | Cash Inflow/(Outflow) from Financing Activities | | 0 | 0 |
| 27. | Other Non-Split Cash Inflow from Financing Activities | | 70000 | 0 |
| 28. | Other Non-Split Cash (Outflow) on Financing Activities | | -70000 | 0 |
| 29. | Cash Inflow/(Outflow) from Financing Activities | | 0 | 0 |
| 30. | Net increase/decrease of Cash in reporting period | | 596 | -652 |

| 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 | | | |
| 32. | Net Cash Inflow/(Outflow) in reporting period | | 400 | |
| 33. | Cash and Cash Equivalents at the end of reporting period | | 596 | -652 |
| | | | 996 | 400 |

***CHECK WITH BALANCE SHEET**

TRUE

TRUE

TRUE

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:

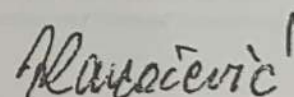
1/30/2023

Tuzi

Director/President,
PALJO DREŠAJ




Person responsible for compiling
financial statement,
ZDENKA RAKOCEVIC



Name of the Reporting subject/Football club:
FUDBALSKI KLUB DECIC TUZI

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

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 |
| INCOME | | | | |
| <i>Income from tickets</i> | | | | |
| 1. | Tickets for national competitions | | | 0 |
| 2. | Tickets for UEFA club competitions | | | 3800 |
| 3. | Season/annual tickets | | | 0 |
| 4. | Membership | | | 1009 |
| 5. | Other non-split income from tickets | | 0 | 4.809 |
| 6. | Income from tickets-total | | | |
| <i>Sponsorship and advertising income</i> | | | | |
| 7. | Sponsor-kit manufacturer | | | 0 |
| 8. | Main sponsor | | | 0 |
| 9. | Stadium sponsor | | 0 | 0 |
| 10. | Advertising tables around football fields | | | 0 |
| 11. | Other non-split sponsorship and advertising income | | 25500 | 3000 |
| 12. | Sponsorship and advertising income-total | | 25.500 | 3.000 |
| <i>Broadcasting rights income</i> | | | | |
| 13. | Broadcasting rights for national competitions | | 2000 | |
| 14. | Other non-split broadcasting rights income | | 2.000 | 0 |
| 15. | Broadcasting rights income-total | | | |
| <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. | Commercial income-total | | | |
| <i>UEFA Solidarity and Prize Money</i> | | | | |
| 22. | UEFA Club Competitions - Broadcasting Rights, Commercial, Prize money | | 264000 | 250000 |
| 23. | UEFA Club Competitions - Solidarity Payments | | | 0 |
| 24. | UEFA Solidarity and Prize Money - Other/Non-Split | | 264.000 | 250.000 |
| 25. | UEFA Solidarity and Prize Money-total | | | |
| <i>Other operating income</i> | | | | |
| 26. | Subsidies, donations and grants and other amounts from National Football Bodies | | 168000 | 86067 |
| 27. | Subsidies, donations and grants and other amounts from the government or municipal body | | 350000 | 300000 |
| 28. | Donations from non related parties | | 215411 | 200471 |
| 29. | Contributions/Donations from related parties | | | 0 |
| 30. | Income from Non-Football Operations | | | 0 |
| 31. | Exceptional income | | 87910 | 0 |
| 32. | Other operating income-non-split | | 821.321 | 586.538 |
| 33. | Other operating income-total | | | |
| 34. | Total-Income | 16 | 1.112.821 | 844.347 |

| No. | Name of position | Note number | 31.12.2022. Amount in EUR | 31.12.2021. Amount in EUR |
|-----|--|-------------|------------------------------|------------------------------|
| | Fill only if reporting body (club) uses method that capitalize the costs of acquiring a player's registration | | | |
| 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) | | | |
| | Net result on disposal of player's registration when method that capitalize the costs of acquiring a player's registration is used | | | |
| 65. | | | 0 | 0 |

| | | | | |
|-----|---|--|---|---|
| | Fill only if reporting body (club) uses method income and expenses for player's registration | | | |
| 66. | Cost of acquiring player registrations (including Agent/Intermediary expenses) | | | |
| 67. | Income from disposal/alienation of player registrations | | | |
| | Net result of disposal of player's registrations when method of income and expenses for player's registration is used | | | |
| 68. | | | 0 | 0 |

| | | | | |
|-----|---|--|---|---|
| 69. | Profit/(Loss) on Disposal/Alienation of Tangible Fixed Assets | | | |
| 70. | Profit/(Loss) on Disposal/Alienation of Other Intangible Assets (excluding player registration) | | | |
| 71. | Total Profit/(Loss) on Disposal/Alienation of Assets (excluding player registration) | | 0 | 0 |

| | | | | |
|-----|-------------------------------------|----|---|------|
| | Finance result | | | |
| 72. | Finance income | | | |
| 73. | Finance expenses | | | |
| 74. | Net Foreign Exchange Gains/(Losses) | | | 1491 |
| 75. | Net Finance Income / (Expenses) | 22 | 0 | 0 |

| | | | | |
|-----|---------------------------------------|----|--------|-------|
| | Other Non-operating income/(expenses) | | | |
| 76. | Other Income | | | |
| 77. | Other Expenses | | | |
| 78. | Net Non-Operating Income/(Expense) | 23 | -17426 | 15362 |

| | | | | |
|-----|-------------------------|--|---------|---------|
| 79. | Tax Income/ (Expense) | | -17.426 | -6501 |
| | | | 0 | 8.861 |
| 80. | Profit/(loss) after Tax | | -32.290 | 165.786 |

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1/30/2023

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Director/President,
PALJO DREŠAJ



Person responsible for compiling financial statement,
ZDENKA RAKOCEVIC

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