

**B) Breakdown of Relevant Expenses**

	AA S2021/2022 data		Restated data S2020/2021		Restated data AA S2020/2021		Restated data S2019/2020		Restated data AA S2019/20	
	T	T-1	T-1	T-2	T-2	T-3	T-3	T-3	T-3	T-4
	Temp. 2022/2023	Temp. 2021/2022	Temp. 2021/2022	Temp. 2020/21	Temp. 2020/21	Temp. 2019/20	Temp. 2019/20	Temp. 2019/20	Temp. 2019/20	Temp. 2018/19
		W/O COVID	WITH COVID	W/O COVID	WITH COVID	W/O COVID	WITH COVID	W/O COVID	WITH COVID	
<b>Provisions</b>	1,205,763	1,002,060	1,002,060	1,425,298	1,425,298	1,346,380	1,346,380	1,346,380	1,346,380	2,192,834
<b>Staff expenses</b>	55,942,543	52,338,863	52,338,863	56,043,117	56,043,117	48,793,508	48,793,508	50,041,361	50,041,361	43,084,760
<b>Other operating expenses</b>	31,283,968	19,081,297	19,212,023	17,002,080	18,545,269	16,226,064	16,982,587	16,982,587	16,982,587	14,201,587
<b>Depreciation player acquisition rights</b>	15,112,418	15,407,651	15,407,651	15,576,956	15,576,956	19,740,584	19,740,584	19,740,584	19,740,584	14,803,696
<b>Losses from the transfer of fixed assets</b>	6,150,236	0	0	810,749	810,749	2,726,333	2,726,333	2,726,333	2,726,333	1,334,570
<b>Financial expenses</b>	805,201	506,853	506,853	183,900	183,900	61,728	61,728	61,728	61,728	86,616
<b>(b.1) Total relevant expenses</b>	<b>110,500,129</b>	<b>88,336,725</b>	<b>88,467,451</b>	<b>91,042,099</b>	<b>92,585,288</b>	<b>88,894,598</b>	<b>88,894,598</b>	<b>90,898,974</b>	<b>90,898,974</b>	<b>75,704,063</b>
<b>(b.2) Total costs and expenses in the audited financial statement</b>	<b>108,536,465</b>									
<b>(b.3) Amount to be reconciled: (B.1) - (B.2)</b>	<b>1,963,664</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>	<b>Reconciled previous FY</b>

**Reconciliation items (examples)**

Depreciation/impairment of tangible fixed assets	985,769
Depreciation/impairment of intangible fixed assets other than the federative rights of players	1,303,042
Tax Expenses (Corporation Tax)	-4,252,476
Other income not classified within the above reconciliation items	
<b>(b.4) Total reconciliation items</b>	<b>-1,963,664</b>

Reconciliation corrector (b.3) + (b.4) = 0

0