

## Приложение №1. Спецификация к тендеру №383 от 19.10.2018г.

Консультационные услуги по вопросам подготовки отчетности и анализа результатов ООО «Профессиональный баскетбольный клуб «ЦСКА», включая методологическую помощь в подготовке отчета о прибылях и убытках за год закончившийся 30 июня 2018 года и бухгалтерского баланса на 30 июня 2018 года в соответствии с требованиями организатора соревнований Евролиги по баскетболу (согласно приложениям), а также отчет о результатах финансового анализа с рекомендациям по соответствию правилам "Financial Stability and Fair Play Regulations" организатора соревнований Евролиги по баскетболу, в том числе информационный пакет с основными расшифровками по результатам анализа.

Результат необходимо предоставить в форме письменного отчета на русском и английском языках и информационного пакета (файл формата Microsoft Excel) с основными расшифровками по результатам анализа.

Услуги должны включать рассмотрение следующих вопросов:

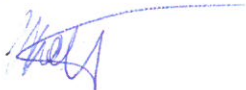
- Анализ элементов доходов и расходов Клуба за 12 месяцев, закончившихся 30 июня 2018 года.
- Перегруппировка элементов доходов и расходов по статьям отчетности в соответствии с пониманием сути таких доходов/расходов на основании данных бухгалтерского учета Клуба и дополнительной информации от руководства.
- Анализ элементов доходов и расходов для обоснования исключения их из расчетов (если методология позволяет)
- Подготовка рекомендаций по соответствию правилам "Financial Stability and Fair Play Regulations", принятым организатором соревнований EuroLeague Basketball.
- Подготовка отчета о прибылях и убытках за 12 месяцев, закончившихся 30 июня 2018 года в соответствии с классификацией статей доходов и расходов по методологическим рекомендациям организатора соревнований EuroLeague Basketball. При этом в объем работ Исполнителя не входит анализ рыночности доходов и расходов (fair value).
- Подготовка проформы бухгалтерского баланса на 30 июня 2018 года в соответствии с классификацией статей баланса по методологическим рекомендациям организатора соревнований EuroLeague Basketball в соответствии с приложением.
- Подготовка информационного пакета (файл формата Microsoft Excel), содержащего расшифровки статей доходов и расходов и статей баланса, вошедших в отчет о прибылях и убытках и баланс.

Главный бухгалтер



Левандовская Ж.Г.

Помощник юрисконсульта



Кареев М.К.

## Приложение №2.

### Баланс

Balance sheet EUR in 000'	30-Jun-18	Notes
<b>Intangible assets</b>		
Trademarks		
Goodwill		
Player registrations		
Prepayments made for acquisition of players		
Other items (IT systems)		
Tangible fixed assets		Note 6
Financial investments		Note 7
Other items		Note 8
<b>Non-current assets</b>		
Cash		
Inventories		
Account receivables		
Trade receivables		
Player transfers		
AR from associated companies		
Tax receivables		
Prepaid expenses		
Other current assets		
<b>Current assets</b>		
<b>Net deferred tax position</b>		
<b>Assets</b>		
Loans		Note 2
Liabilities towards employees		Note 3
Liabilities from player transfers		Note 4
Liabilities towards associated companies		
Trade payables		
Liabilities towards Tax Authorities		Note 5
Prepayments received		
Provisions		
Short-term estimated liabilities		
Other current liabilities		
<b>Current liabilities</b>		
Loans		Note 2
Liabilities towards employees		Note 3
Liabilities from player transfers		Note 4
Liabilities towards associated companies		
Trade payables		
Liabilities towards Tax Authorities		Note 5
Prepayments received		
Provisions		
Other non-current liabilities		
<b>Non-current liabilities</b>		
Share capital		Note 1
Share premium		
Reserves (legal and other reserves)		
Retained earnings/(loss)		
Net profit/ loss of season		
<b>Equity</b>		
<b>Liabilities</b>		

Note 1: Share capital.

Note 2: Loans or bank overdrafts.

Note 3: Liabilities towards employees.

Note 4: Liabilities from player transfers.

Note 5: Liabilities towards Tax Authorities.

Note 6: Tangible fixed assets.

Note 7: Financial investments

Note 8: Other items.

The type of company and capital structure (shares, interests, single-member company...) must be included. The reason for the debt and its repayment period must be detailed, as well as the loan holder.

The reason for the debt and its creditors must be mentioned, as well as the deadline by which the debt must be repaid. The name of the player who is the origin of the debt and the name of the club involved must be detailed, as the type of tax and the deadline by which the debt must be repaid will be specified.

The repayment period (elapsed and remaining period) must be included in each category.

Financial investments in associated companies and other related parties, other loans, deposits, securities, The items of a relative importance in their accounting records must be mentioned.

## Приложение № 3.

### отчет о прибылях и убытках

Income statement EUR in 000'	2017-2018	Notes
<b>Revenue</b>		
<b>Game day revenues</b>		
Season ticket sales		
Euroleague/ EuroCup ticket sales		
Domestic League ticket sales		
Exhibition ticket sales		
Catering		
<b>Commercial rights</b>		
Advertising		Note 1
Sponsorship		
EuroLeague / EuroCup Audiovisual Rights		
Domestic League Audiovisual Rights		
Merchandising		
Betting Rights		
EuroLeague / EuroCup competition premiums		
Domestic League competition premiums		
<b>Other revenues</b>		
Non-professional and youth competitions		
Transfers		
Revenues from the Public Sector		Note 2
Other revenues		
Extraordinary Revenues		
Shareholders / Related-party contributions		
<b>Expenses</b>		
<b>Basketball Operations Area</b>		
Players gross salaries		Note 3
Player / Coach transfers expenses (only yearly depreciation)		Note 3
Head Coach & Assistant Coaches (Senior Team) gross salaries		Note 3
Other basketball operations area staff gross salaries		Note 3
Non-professional and youth competitions expenses		
<b>Business area</b>		
Non-basketball operations area staff gross salaries		
Advertising and marketing expenses		
Merchandising expenses		
<b>Overheads</b>		
Arena		
Other overheads		
<b>Competition expenses</b>		
Domestic League Player / Staff Licences		
EuroLeague or EuroCup Referees & Referee Coaches		
Domestic League Referees		
Travel expenses		
<b>Other expenses</b>		
Financial expenses		Note 4
Tax expenses (all except staff tax expenses)		Note 5
Depreciations and write-offs		
Other expenses		Note 6
Extraordinary expenses		Note 6
<b>Season Profit</b>		

**Note 1: Advertising**

**Note 2: Revenues from the public sector.**

**Note 3: Staff expenses.**

**Note 4: Financial expenses.**

**Note 5: Tax expenses.**

**Note 6: Other expenses and extraordinary expenses.**

**Note 7: Revenue and expense transactions from related parties**

**Note 8: Season budget.**

If it is contracted per game, the amount corresponding to the EuroLeague games must be specified in the report. The type of body (town, province or state) must be specified, as well as the amount that each of them corresponds to. The top salary (the highest one) must be specified and must be shown separately with all bonuses. The reason for these expenses must be specified (loan for renovation, financing of future revenues...). The applicable percentage of the corporate tax must be specified. The origin of these expenses must be mentioned. For the purpose of the break-even result, the club must determine the fair value of any related-party transactions. The season budget must be based on reasonable and conservative assumptions and projections, trying to