

ANORTHOSIS FAMAGUSTA CLUB

CONSOLIDATED FINANCIAL STATEMENTS

31 December 2025

ANORTHOSIS FAMAGUSTA CLUB

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

31 December 2025

	Note	2025 €	2024 €
Revenue	7	10,062,531	13,158,877
Cost of sales	8	<u>(254,557)</u>	<u>(250,585)</u>
Gross profit		9,807,974	12,908,292
Other operating income	9	214,943	1,135,604
Football Team Payroll	10	(1,072,783)	(1,965,520)
Administration expenses	11	(3,736,077)	(3,936,999)
Football team expenses	12	<u>(3,540,796)</u>	<u>(5,539,675)</u>
Operating profit	13	1,673,261	2,601,702
Finance costs	14	<u>(98,067)</u>	<u>(84,823)</u>
Surplus for the year		<u>1,575,194</u>	<u>2,516,879</u>

The notes on pages 9 to 22 form an integral part of these consolidated financial statements.


ANORTHOSIS FAMAGUSTA CLUB


CONSOLIDATED STATEMENT OF FINANCIAL POSITION

31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Property, plant and equipment	15	4,017,578	4,440,989
Investment properties	16	6,300,000	6,300,000
Intangible assets	17	14,053	85,221
Investments in subsidiaries		<u>2,030,550</u>	<u>2,030,550</u>
Total non-current assets		<u>12,362,181</u>	12,856,760
Current assets			
Inventories	18	70,245	47,408
Trade and other receivables	19	298,888	2,043,796
Cash at bank and in hand	20	<u>200,474</u>	<u>185,173</u>
Total current assets		<u>569,607</u>	2,276,377
Total assets		<u>12,931,788</u>	15,133,137
EQUITY AND LIABILITIES			
Equity			
Share capital		878,987	878,987
Share premium		9,087,880	9,087,880
Other reserves		3,487,144	3,487,144
Accumulated losses		<u>(28,054,276)</u>	<u>(29,629,469)</u>
		<u>(14,600,265)</u>	(16,175,458)
Advances from shareholders	21	<u>4,774,271</u>	<u>4,774,271</u>
Total equity		<u>(9,825,994)</u>	(11,401,187)
Non-current liabilities			
Borrowings	22	6,410,881	7,718,086
Trade and other payables	24	3,880,360	3,501,373
Deferred tax liabilities	23	<u>1,049,541</u>	<u>1,049,541</u>
Total non-current liabilities		<u>11,340,782</u>	12,269,000
Current liabilities			
Trade and other payables	24	10,150,980	12,746,337
Deferred income	25	1,006,789	1,259,748
Borrowings	22	192,801	192,809
Amounts payable to club members	26	<u>66,430</u>	<u>66,430</u>
Total current liabilities		<u>11,417,000</u>	14,265,324
Total liabilities		<u>22,757,782</u>	26,534,324
Total equity and liabilities		<u>12,931,788</u>	15,133,137

On 11 March 2026 the Board of Directors authorised these consolidated financial statements for issue.


Kyriakos Prastitis
President


Stavros Zakos
Financial Advisor

The notes on pages 7 to 19 form an integral part of these consolidated financial statements.