



ARIS LIMASSOL

REPORTS & COMBINED FINANCIAL STATEMENTS

31 December 2025

ARIS LIMASSOL

COMBINED STATEMENT OF COMPREHENSIVE INCOME 31 December 2025

	Note	2025 €	2024 €
Revenue			
Revenue	9	22.417.304	21.700.389
Cost of sales		(18.183.588)	(14.501.524)
Gross profit		4.233.716	7.198.865
Other operating income	10	251.051	471.382
Other gains - net	11	6.512.111	3.414.554
Selling and distribution expenses		(1.982.085)	(2.138.550)
Administration expenses		(3.304.986)	(3.572.425)
Profit before tax		5.709.807	5.373.826
Tax	14	-	-
Net profit for the year		5.709.807	5.373.826
Other comprehensive income		-	-
Total comprehensive income for the year		5.709.807	5.373.826

The notes on pages 13 to 31 form an integral part of these combined financial statements.

ARIS LIMASSOL

COMBINED STATEMENT OF FINANCIAL POSITION 31 December 2025

ASSETS	Note	2025 €	2024 €
Non-current assets			
Property, plant and equipment	15	4.005.027	3.904.879
Intangible assets	16	2.208.782	1.963.561
Investments in subsidiaries	17	172.001	2
Investments in associates	18	533	533
Trade and other receivables	21	728.334	-
Loans receivable	19	202.920	-
Total non-current assets		<u>7.317.597</u>	<u>5.868.975</u>
Current assets			
Inventories	20	231.107	107.984
Trade and other receivables	21	7.113.818	2.513.822
Loans receivable	19	155.104	340.534
Cash and cash equivalents	22	567.735	775.656
Total current assets		<u>8.067.764</u>	<u>3.737.996</u>
Total assets		<u>15.385.361</u>	<u>9.606.971</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	23	10.000	10.000
Other reserves		300.000	300.000
Retained earnings		13.586.020	7.876.213
Total equity		<u>13.896.020</u>	<u>8.186.213</u>
Current liabilities			
Trade and other payables	24	1.321.274	1.420.758
Deferred income	25	168.067	-
Total liabilities		<u>1.489.341</u>	<u>1.420.758</u>
Total equity and liabilities		<u>15.385.361</u>	<u>9.606.971</u>

On 9 March 2026 the Board of Directors of Aris FC 1930 Ltd (the "Company") and Athlitikos Mousikos Morfotikos Sillogos Aris Lemesou (the "Association") authorised these combined financial statements for issue.



Lysandros Lysandrou
Director of the Company and Association



Pavels Gognidze
Director of the Company

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