OMONOIA FOOTBALL LTD

REPORT AND COMBINED FINANCIAL STATEMENTS

31 December 2025

COMBINED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
31 December 2025

	Note	2025 €	2024 €
Revenue	8	**20,618,531**	16,681,796
Football Operating expense	9	**(12,645,989)**	(13,077,626)
Gross profit		**7,972,542**	3,604,170
Futsal income		**45,580**	79,770
Government grants		**458,336**	92,873
Women's football income		**80,430**	96,329
Depreciation expense		**(73,381)**	(63,043)
Amortisation of intangible assets - non-players		**(127,394)**	(127,394)
Amortisation of intangible assets - players		**(84,282)**	(312,406)
Futsal expenses		**(120,233)**	(126,994)
Women's football expenses		**(235,866)**	(202,404)
Academy department expenses		**(955,207)**	(900,795)
Administration expenses		**(1,666,331)**	(2,302,929)
Players' representative cost		**(278,230)**	(261,600)
Operating profit/(loss)		**5,015,964**	(424,423)
Finance costs		**(126,975)**	(386,620)
Net finance costs	10	**(126,975)**	(386,620)
Net profit/(loss) for the year		**4,888,989**	(811,043)
Other comprehensive income		**-**	-
Total comprehensive income for the year		**4,888,989**	(811,043)

Companies, which do not distribute 70% of their profits after tax, as defined by the Special Contribution for the Defence of the Republic Law, within two years after the end of the relevant tax year, will be deemed to have distributed this amount as dividend on the 31 of December of the second year. The amount of the deemed dividend distribution is reduced by any actual dividend already distributed by 31 December of the second year for the year the profits relate. The Company pays special defence contribution on behalf of the shareholders over the amount of the deemed dividend distribution at a rate of 17% (applicable since 2014) when the entitled shareholders are natural persons tax residents of Cyprus and have their domicile in Cyprus. In addition, the Company pays on behalf of the shareholders General Healthcare System (GHS) contribution at a rate of 2,65%, when the entitled shareholders are natural persons tax residents of Cyprus, regardless of their domicile.

The notes on pages 8 to 27 form an integral part of these combined financial statements.

COMBINED STATEMENT OF FINANCIAL POSITION
31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Property, plant and equipment	11	**1,011,775**	958,927
Intangible assets	12	**1,628,072**	1,764,747
		2,639,847	2,723,674
Current assets			
Inventories	13	**204,432**	215,235
Trade and other receivables	14	**3,814,483**	1,992,054
Cash at bank and in hand	15	**3,185,855**	2,122,570
		7,204,770	4,329,859
Total assets		**9,844,617**	7,053,533
EQUITY AND LIABILITIES			
Equity			
Share capital	16	**6,500,000**	6,500,000
Accumulated losses		**(14,293,138)**	(29,376,887)
Total equity		**(7,793,138)**	(22,876,887)
Non-current liabilities			
Borrowings	17	**246,291**	287,355
Trade and other payables	19	**12,531,963**	25,225,288
Deferred income	20	**600,000**	800,000
Provisions for other liabilities and charges	18	**133,265**	285,650
		13,511,519	26,598,293
Current liabilities			
Trade and other payables	19	**3,607,046**	2,812,937
Deferred income	20	**460,417**	460,417
Borrowings	17	**58,773**	58,773
		4,126,236	3,332,127
Total liabilities		**17,637,755**	29,930,420
Total equity and liabilities		**9,844,617**	7,053,533

On 12 March 2026 the Board of Directors of Omonoia Football Ltd authorised these combined financial statements for issue.

Stavros Papastavrou
Director

Christodoulos Kountouri
Director

Marios Argyrides
Director

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