PAFOS F.C LTD & ATHLETIC CLUB "PAFOS 2014" COMBINED

REPORT AND FINANCIAL STATEMENTS
31 December 2025

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

	Note	**2025** **€**	2024 €
Revenue	8	**41,860,869**	26,096,098
Cost of sales		**(34,126,783)**	(23,105,764)
Gross profit		**7,734,086**	2,990,334
Other operating income	9	**5,178**	7,342
Selling and distribution expenses		**(432,697)**	(317,783)
Administration expenses		**(4,388,105)**	(4,846,610)
Other expenses	10	**(1,474,655)**	(77,346)
Operating profit/(loss)		**1,443,807**	(2,244,063)
Finance costs		**(134,548)**	(219,560)
Net finance costs	13	**(134,548)**	(219,560)
Net profit/(loss) for the year		**1,309,259**	(2,463,623)
Other comprehensive income		**-**	-
Total comprehensive income for the year		**1,309,259**	(2,463,623)

The notes on pages 11 to 32 form an integral part of these financial statements.

PAFOS F.C LTD & ATHLETIC CLUB "PAFOS 2014" COMBINED

STATEMENT OF FINANCIAL POSITION
31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Property, plant and equipment	14	**2,251,040**	1,997,411
Intangible assets	15	**2,461,981**	3,206,616
		4,713,021	5,204,027
Current assets			
Inventories	16	**340,100**	-
Trade and other receivables	17	**2,836,336**	3,693,592
Cash at bank and in hand	18	**9,847,293**	3,391,252
		13,023,729	7,084,844
Total assets		**17,736,750**	12,288,871
EQUITY AND LIABILITIES			
Equity			
Share capital	19	**1,001**	1,001
Share premium	19	**849,999**	849,999
Other reserves		**154,500**	154,500
Accumulated losses		**(4,844,093)**	(6,153,352)
Total equity		**(3,838,593)**	(5,147,852)
Non-current liabilities			
Borrowings	20	**4,352,796**	5,291,144
Trade and other payables	21	**5,250,000**	5,175,000
		9,602,796	10,466,144
Current liabilities			
Trade and other payables	21	**11,972,547**	6,970,579
		11,972,547	6,970,579
Total liabilities		**21,575,343**	17,436,723
Total equity and liabilities		**17,736,750**	12,288,871

On 9 March 2026 the Board of Directors of PAFOS F.C LTD & ATHLETIC CLUB "PAFOS 2014" COMBINED authorised these financial statements for issue.

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Charis Theocharous
Director

ΑΘΛΗΤΙΚΟ ΣΩΜΑΤΕΙΟ "ΠΑΦΟΣ" 2014 ΠΑΦΟΣ

PAFOS FC LTD F.C. ΠΑΦΟΣ

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