

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORMS-8  
REGISTRATION STATEMENT UNDER  
THE SECURITIES ACT OF 1933

**BRERA HOLDINGS PLC**

(Exact name of registrant as specified in its charter)

**Ireland**

(State or other jurisdiction of  
incorporation or organization)

**Not Applicable**

(I.R.S. Employer  
Identification No.)

**Connaught House, 5th Floor, One Burlington Road,  
Dublin 4, Ireland**

(Address of Principal Executive Offices)

**DO4 C5Y6**

(Zip Code)

**Brera Holdings Public Limited Company 2022 Equity Incentive Plan**

(Full title of the plan)

**Cogency Global Inc.  
122 East 42nd Street, 18th Floor  
New York, NY 10168  
(800) 221-0102**

(Name, address and telephone number, including area code, of agent for service)

*Copies to:*

**Louis A. Bevilacqua, Esq.  
Bevilacqua PLLC  
1050 Connecticut Ave., N.W., Suite 500  
Washington, DC 20036  
(202) 869-0888**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer

☐

Accelerated filer

☐

Non-accelerated filer

☒

Smaller reporting company

☐

Emerging growth company

☒

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

**EXPLANATORY NOTE**

This Registration Statement on Form S-8 (this “Registration Statement”) is being filed by Brera Holdings PLC (the “Registrant”) to register 2,000,000 additional class B ordinary shares, \$0.005 nominal value per share, of the Company (the “Class B Ordinary Shares”) with respect to the Brera Holdings PLC 2022 Equity Incentive Plan, as amended by the First Amendment thereto (the “Plan”), which is in addition to the 2,000,000 Class B Ordinary Shares previously registered on the Company’s Registration Statement on [Form S-8](#) filed with the U.S. Securities and Exchange Commission on February 2, 2023 (File No. 333-269535) (the “Prior Registration Statement”).

This Registration Statement relates to securities of the same class as those registered under the Prior Registration Statement and is being filed in accordance with General Instruction E to Form S-8 regarding the registration of additional securities under the Plan. Pursuant to such instruction, the contents of the Prior Registration Statement are hereby incorporated by reference in and made part of this Registration Statement, except to the extent supplemented, superseded or modified by the specific information set forth below or the specific exhibits attached hereto. Also pursuant to General Instruction E to Form S-8, the filing fee is being paid only with respect to the 2,000,000 Class B Ordinary Shares not previously registered.

**PART II  
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 3. Incorporation of Documents by Reference.**

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed with the Securities and Exchange Commission (the

“Commission”):

- (1) The Registrant’s Annual Report on [Form 20-F](#) for the fiscal year ended December 31, 2024, filed with the Commission on May 15, 2025, and the [Amendment No. 1](#) to the Annual Report on Form 20-F for the fiscal year ended December 31, 2024, filed with the Commission on May 28, 2025;
- (2) The Registrant’s Reports on Form 6-K furnished to the SEC on [May 23, 2025](#), [June 4, 2025](#), and [June 10, 2025](#); and
- (3) The description of the Registrant’s Class B Ordinary Shares contained in the Company’s Registration Statement on [Form 8-A](#) (File No. 001-41606) filed with the Commission January 26, 2023, pursuant to Section 12(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents; provided, however, that documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference into this Registration Statement.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

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### Item 8. Exhibits.

| Exhibit No. | Description                                                                                                                                                               |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.1         | <a href="#">Constitution of Brera Holdings PLC (incorporated by reference to Exhibit 3.2 to Registration Statement on Form F-1 filed on November 4, 2022)</a>             |
| 5.1*        | <a href="#">Legal Opinion of Philip Lee LLP</a>                                                                                                                           |
| 23.1*       | <a href="#">Consent of Reliant CPA PC</a>                                                                                                                                 |
| 23.2*       | <a href="#">Consent of TAAD LLP</a>                                                                                                                                       |
| 23.3*       | <a href="#">Consent of Philip Lee LLP (included in Exhibit 5.1)</a>                                                                                                       |
| 24.1*       | <a href="#">Power of Attorney (included on the signature page of this registration statement)</a>                                                                         |
| 99.1        | <a href="#">Brera Holdings PLC 2022 Equity Incentive Plan (incorporated by reference to Exhibit 99.1 to Registration Statement on Form S-8 filed on February 2, 2023)</a> |
| 99.2        | <a href="#">First Amendment to Brera Holdings PLC 2022 Equity Incentive Plan (incorporated by reference to Exhibit 4.30 to Form 20-F filed on May 15, 2025)</a>           |
| 107*        | <a href="#">Filing Fee Table</a>                                                                                                                                          |

\* Filed herewith.

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### SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Dublin, Ireland, on June 13, 2025.

#### BRERA HOLDINGS PLC

By: /s/ Pietro Bersani  
Pietro Bersani  
Chief Executive Officer and Chief Financial Officer

### POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints each of Pietro Bersani and Daniel Joseph McClory, as his or her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

| Signature                                                 | Title                                                                                                                                    | Date          |
|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <u>/s/ Pietro Bersani</u><br>Pietro Bersani               | Chief Executive Officer (Principal Executive Officer), Chief Financial Officer (Principal Financial and Accounting Officer) and Director | June 13, 2025 |
| <u>/s/ Daniel Joseph McClory</u><br>Daniel Joseph McClory | Executive Chairman and Director                                                                                                          | June 13, 2025 |
| <u>/s/ Abhi Mathews</u><br>Abhi Mathews                   | Chief Information Officer and Director                                                                                                   | June 13, 2025 |

|                                                                             |                                            |               |
|-----------------------------------------------------------------------------|--------------------------------------------|---------------|
| <div>/s/ Alberto Libanori</div> <div>Alberto Libanori</div>                 | Director                                   | June 13, 2025 |
| <div>/s/ Christopher Paul Gardner</div> <div>Christopher Paul Gardner</div> | Director                                   | June 13, 2025 |
| <div>/s/ Fabio Scacciavillani</div> <div>Fabio Scacciavillani</div>         | Director                                   | June 13, 2025 |
| <div>/s/ Giuseppe Pirola</div> <div>Giuseppe Pirola</div>                   | Head of Volleyball Operations and Director | June 13, 2025 |

SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of Brera Holdings PLC has signed this registration statement or amendment thereto in New York on June 13, 2025.

**Cogency Global Inc.**  
Authorized U.S. Representative

By: 

/s/ Colleen A. De Vries

Colleen A. De Vries

  
Name: Colleen A. De Vries  
Title: Senior Vice President on  
behalf of Cogency Global Inc.



Philip Lee LLP  
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[philiplee.ie](http://philiplee.ie)

13 June 2025

Brera Holdings Public Limited Company  
5<sup>th</sup> Floor Rear Connaught House  
1 Burlington Road  
Dublin 4  
Ireland

Re: Brera Holdings Public Limited Company (the “Company”)

Dear Sirs,

We have acted as Irish counsel to the Company in connection with the Company’s registration statement on Form S-8, including all amendments or supplements thereto (the “**Registration Statement**”), to be filed with the United States Securities and Exchange Commission (the “**Commission**”) under the United States Securities Act of 1933, as amended (the “**Act**”), in connection with the registration of an additional 2,000,000 Class B Ordinary Shares, nominal value \$0.005 per share (the “**Shares**”), which may be issued pursuant to the Company’s 2022 Equity Incentive Plan (as amended by the First Amendment) as approved pursuant to the Board Minutes (as defined below) (the “**Equity Incentive Plan**”).

Unless a contrary intention appears, all capitalised terms used in this opinion have the respective meanings set forth in the Documents (as such term is further defined below).

## 1. Documents examined

For the purposes of giving this opinion, we have examined the originals, copies or drafts of the following documents (the “**Documents**”):

- (a) The certificate of re-registration of the Company as a public limited company dated 27 October 2022 issued by the Companies Registration Office (the “**Registrar**”);
- (b) The amended and restated memorandum and articles of association of the Company adopted by special resolution dated 24 October 2022 (the “**Constitution**”);
- (c) A certificate of good standing dated 12 June 2025 issued by the Registrar in respect of the Company (the “**Certificate**”);
- (d) The Equity Incentive Plan;
- (e) The first amendment to the Equity Incentive Plan (the “**First Amendment**”);
- (f) A copy of the minutes of a meeting of the board of directors of the Company dated 9 April 2025 approving the entry by the Company into the First Amendment (the “**Board Minutes**”);
- (g) The Registration Statement; and,
- (h) Company printout maintained by the Registrar dated 12 June 2025.

**PARTNERS:** Philip Lee | Jonathan Kelly | Damien Young | Alice Whittaker | Anne Bateman | Andreas McConnell | Patrick Walshe | Murrough McMahon | Brian Gormley | Rachel Minch | Kerri Crossen | John O'Donoghue | Clare Cashin | Eoghan Doyle | Simon O'Neill | Ronan Dunne | Hugh Cummins | Sean McElligott | Andrew Tsiali | Eoin Brereton | Eimear Fitzgibbon | Tom Conway | Angelyn Rowan | Marie Kissella | Thomas O'Malley | Bernard McEvoy | Louis Burke | Ruairi Mac Cunnhaill | Michael Neary | Inez Cullen | Leonora Mullett | Gerald Byrne | Anna Hickey | Rebecca McEvoy | George Kennedy | Lev Gantly | Eimear Collins

**CONSULTANTS:** Ita O'Sullivan | Rosemarie MacGuinness



## 2. Assumptions

In giving this opinion we have relied upon the completeness and accuracy of the Documents. We have also relied upon the following assumptions set forth in this paragraph 2 without having carried out any independent investigation in respect of those assumptions:

- (a) All original documents examined by us are authentic and complete;
- (b) All copy documents examined by us (whether facsimile, electronic or other form) conform to the originals and those originals are authentic and complete;
- (c) All signatures, seals, dates, stamps and markings (whether an original or copy documents) are genuine;
- (d) The Certificate is accurate and complete as at the date of this opinion;
- (e) All copies of the Registration Statement are true and correct copies and the Registration Statement conforms in every material respect to the latest drafts of the same produced to us and, where the Registration Statement has been provided to us in successive drafts marked-up to indicate changes to such documents, all such changes have been so indicated;
- (f) The Board Minutes remain in full force and effect and each of the directors of the Company has acted in good faith with a view to the best interests of the Company and has exercised the standard of care, diligence and skill that is required of him or her in approving the First Amendment and no director has a financial interest in or other

relationship to a party of the transactions contemplated by the Documents which has not been properly disclosed in the Board Minutes and/or the Documents;

- (g) Neither the directors and the shareholders of the Company have taken steps to appoint a liquidator of the Company and no receiver has been appointed over any of the Company's property or assets;
- (h) There is no provision of the law of any jurisdiction, other than Ireland, which would have any implication in relation to the opinions expressed herein.

### 3. Opinions

On the basis of the examinations and assumptions referred to above and subject to the limitations and qualifications set forth in paragraph 4 below, we are of the opinion that:

#### Corporate Status

- (a) The Company has been duly re-registered as a public limited company and is validly existing and in good standing with the Registrar.

#### Valid Issuance of Shares

- (b) The issuance and allotment of the Shares has been duly authorised and, when the Shares have been issued and allotted in accordance with the provisions of the Equity Incentive Plan (including any applicable and duly authorised award agreement under the Equity Incentive Plan), and subject to receipt by the Company of the full consideration payable therefor, the Constitution and the duly passed resolutions of the board of directors as reflected in the Board Minutes, the Shares will be validly issued, fully paid and will not be subject to calls for any additional payments (non-assessable).

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### 4. Limitations and Qualifications

4.1 We offer no opinion as to any taxation matter and we offer no opinion:

- (a) as to any laws other than the laws of Ireland, and we have not, for the purposes of this opinion, made any investigation of the laws of any other jurisdiction, and we express no opinion as to the meaning, validity, or effect of references in the Documents to statutes, rules, regulations, codes or judicial authority of any jurisdiction other than Ireland; or,
- (b) except to the extent that this opinion expressly provides otherwise, as to the commercial terms of, or the validity, enforceability or effect of the Registration Statement, the accuracy of representations, the fulfilment of warranties or conditions, the occurrence of events of default or terminating events or the existence of any conflicts or inconsistencies among the Registration Statement and any other agreements into which the Company may have entered or any other documents.

4.2 Under the Companies Act 2014 (as amended) (the "**Companies Act**") of Ireland annual returns in respect of the Company must be filed with the Companies Registration Office in Ireland, together with payment of annual filing fees. A failure to file annual returns and pay annual filing fees may result in the Company being struck off the Register of Companies, following which its assets will vest in the Minister for Public Expenditure of Ireland and will be subject to disposition or retention for the benefit of the public of Ireland.

4.3 In **good standing** means only that as of the date of this opinion the Company is up-to-date with the filing of its annual returns and payment of annual fees with the Companies Registration Office. We have made no enquiries into the Company's good standing with respect to any filings or payment of fees, or both, that it may be required to make under the laws of Ireland other than the Companies Act.

### 5 Governing law of this opinion

5.1 This opinion is:

- (a) governed by, and shall be construed in accordance with, the laws of Ireland;
- (b) limited to the matters expressly stated in it; and
- (c) confined to, and given on the basis of, the laws and practice in Ireland at the date of this opinion.

5.2 Unless otherwise indicated, a reference to any specific Irish legislation is a reference to that legislation as amended to, and as in force at, the date of this opinion.

### 6 Reliance

This letter is given solely for your benefit and may not be relied upon by any other person without our prior written consent provided, however, that it may be relied upon by persons entitled to rely on it pursuant to applicable provisions of U.S. federal securities laws.

We hereby consent to the filing of this letter as an exhibit to the Registration Statement. We also hereby consent to the reference to this firm in the Registration Statement under the heading "Item 8 Exhibits".

Yours faithfully

A handwritten signature in black ink that reads "Philip Lee".

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## Consent of Independent Registered Public Accounting Firm

To the board of directors of Brera Holdings PLC

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Brera Holdings PLC (the “Company”) of our report dated May 28, 2025, relating to the consolidated financial statements as of and for the year ended December 31, 2024, which appears in the Company’s Annual Report on Form 20-F/A for the year ended December 31, 2024.

/s/ Reliant CPA PC  
**Reliant CPA PC**

Newport Beach, CA  
June 13, 2025



895 Dove Street Suite 300, #300180 Newport Beach, CA



Consent of Independent Registered Public Accounting Firm

To the Board of Directors of Brera Holdings PLC (f/k/a Brera Holdings Limited)

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Brera Holdings PLC (f/k/a Brera Holdings Limited) (the “Company”) of our report dated July 19, 2024, relating to the consolidated financial statements as of and for the years ended December 31, 2023 and 2022, which appears in the Annual Report on Form 20-F/A for the year ended December 31, 2024.

/s/ TAAD LLP  
Diamond Bar, California  
June 13, 2025

## Calculation of Filing Fee Tables

Form S-8  
(Form Type)

BRERA HOLDINGS PLC  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

|                        | Security Type | Security Class Title                                     | Fee Calculation Rule | Amount Registered <sup>(1)</sup><br>(2) | Proposed Maximum Offering Price Per Unit <sup>(3)</sup> | Maximum Aggregate Offering Price | Fee Rate   | Amount of Registration Fee |
|------------------------|---------------|----------------------------------------------------------|----------------------|-----------------------------------------|---------------------------------------------------------|----------------------------------|------------|----------------------------|
| Fees To be Paid        | Equity        | Class B Ordinary Shares, \$0.005 nominal value per share | Other <sup>(3)</sup> | 2,000,000                               | \$ 0.685                                                | \$ 1,370,000                     | 0.00015310 | \$ 209.75                  |
| Total Offering Amounts |               |                                                          |                      |                                         |                                                         | \$ 1,370,000                     |            | \$ 209.75                  |
| Total Fee Offsets      |               |                                                          |                      |                                         |                                                         |                                  |            | \$ 0.00                    |
| Net Fee Due            |               |                                                          |                      |                                         |                                                         |                                  |            | \$ 209.75                  |

(1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (“Securities Act”), the registration statement to which this exhibit is attached covers any additional shares of the registrant’s Class B Ordinary Shares, \$0.005 nominal value per share (“Class B Ordinary Shares”) that become issuable under the Brera Holdings PLC 2022 Equity Incentive Plan (the “Plan”) by reason of any share dividend, share split, recapitalization or other similar transaction.

(2) Represents additional Class B Ordinary Shares issuable under the Plan.

(3) Estimated solely for purpose of calculating the registration fee in accordance with Rules 457(c) and 457(h) under the Securities Act based on the average of the high and low sales price of the registrant’s Class B Ordinary Shares as reported on The Nasdaq Capital Market tier of The Nasdaq Stock Market LLC on June 10, 2025.