

Trust International Transport Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Financial statements
As of December 31, 2025

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Independent Auditors' Report

To general assembly

the Trust International Transportation Company

Public Shareholder Company

Report on the Audit of the Financial Statements

Auditing scope

We have audited the accompanying financial statements of **The company** which comprise:

- the statement of financial position as at 31 December 2025.
- Statement of comprehensive income for the year ended of that date.
- statement of changes in owners' equity for the year ended of that date.
- statement of cash flows for the year ended of that date.
- notes, comprising significant accounting policies and other explanatory information.

the opinion

In our opinion, the accompanying financial statements **present fairly**, in all material respects, the financial position of the Company as at 31 December 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

the independency

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matters:

There are cases filed by the company facing others, at a value of JD 61,527, and there are cases filed by others against the company, at a value of JD 576,395 (note 13).



Continued - Independent auditors' Report of the Trust International Transportation Co. for the year ended on December 31, 2025

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

There are no key audit matters disappear to us and possible to refer in our report on financial statements for this year.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. We expected that we will give the annual report after our report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

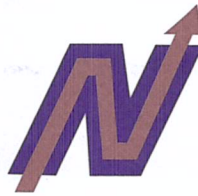
In connection with our audit of the financial statements, our responsibility is to read the other information when its available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.



Continued - Independent auditors' Report of the Trust International Transportation Co. for the year ended on December 31, 2025

Auditors' Responsibilities for the Audit of the Financial Statements

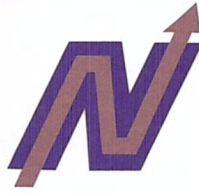
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Continued - Independent auditors' Report of the Trust International Transportation Co. for the year ended on December 31, 2025

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

The Company has proper accounting records which are, in all material respects, consistent with the accompanying financial statements, accordingly, we recommend approving these financial statements by the general assembly.

Obeidat & Alsaleh Co.

Nabil M. Obeidat
License 877



Amman in
February 11, 2026

Trust International Transport Co.
Public shareholding company
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Financial position
as of December 31, 2025

	Note	2025 JD	2024 JD
<u>Assets</u>			
<u>Current assets</u>			
Accrued notes receivable - net	5	-	-
Related parties	17	467,969	446,993
Other debit balances	6	37,349	37,349
Total current assets		505,318	484,342
<u>Non-current assets</u>			
Property, plant & equipments - net	7	1	1
Total non-current assets		1	1
Total assets		505,319	484,343
<u>Liabilities and owners' equity</u>			
<u>Current liabilities</u>			
Other credit balances	8	174,872	159,750
Income tax provision	12	8,300	7,070
Total current liabilities		183,172	166,820
<u>Owners' equity</u>			
Capital	9	500,000	500,000
Statutory reserve	9	4,222	3,637
Accumulated (loss)	9	(182,075)	(186,114)
Net owners' equity		322,147	317,523
Total liabilities and owners' equity		505,319	484,343

The accompanying notes form from (1) To (20) an integral part of this statement .

Trust International Transport Co.
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Statement of comprehensive income
for the year ended December 31, 2025

	Note	2025 JD	2024 JD
Other revenues		24,468	28,275
General & administrative expenses	10	(7,813)	(7,517)
Expense Cases		(10,801)	(17,172)
Profit for the year before tax		5,854	3,586
Income tax	12	(1,229)	(753)
Profit for the year		4,625	2,833
Comprehensive income for the year		4,625	2,833
		Fils/Dinar	Fils/Dinar
Basic and diluted earning per share	11	0.009	0.006

The accompanying notes form from (1) To (20) an integral part of this statement .

Trust International Transport Co.
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Statement of owners' equity
for the year ended December 31, 2025

Description	Capital	Statutory reserve	Accumulated (loss)	Net
	JD	JD	JD	JD
<u>For the year ended December 31, 2025</u>				
Balance as of January 1, 2025	500,000	3,637	(186,114)	317,523
Profit for the year after tax	-	-	4,625	4,625
Total comprehensive income	-	-	4,625	4,625
Transferd to statutory reserve	-	585	(585)	-
Balance as of December 31, 2025	500,000	4,222	(182,075)	322,147
<u>For the year ended December 31, 2024</u>				
Balance as of January 1, 2024	500,000	3,278	(188,588)	314,690
Profit for the year after tax	-	-	2,833	2,833
Total comprehensive income	-	-	2,833	2,833
Transferd to statutory reserve	-	359	(359)	-
Balance as of December 31, 2024	500,000	3,637	(186,114)	317,523

The accompanying notes form from (1) To (20) an integral part of this statement .

Trust International Transport Co.
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Statement of cash flows
for the year ended December 31, 2025

	<u>2025</u>	<u>2024</u>
	JD	JD
<u>Cash flows from operating activities</u>		
Profit of the year before tax	5,854	3,586
Operating income before changes in working capital	5,854	3,586
<u>(Increase) decrease in current assets</u>		
Related parties	(20,976)	(25,077)
<u>Increase (decrease) in current liabilities</u>		
Other credit balances	15,122	21,491
Net cash flows provided from operating activities	-	-
Net cash balance	-	-
Cash at beginning of year	-	-
Cash at ending of year	-	-

The accompanying notes form from (1) To (20) an integral part of this statement .

1- Registration and activities of the company

Trust International Transport Co. PLC. was established and registered in public shareholding company record at ministry of industry & trade in **JORDAN** under number **(313)** dated of **May 15, 1996**, it obtained the right of commence work at **December 12, 1996** .

The company purposes are to management transmission lines between **JORDAN** and some neighboring countries and other areas ,company's conditions has been reconciled of written and paid capital aomunted of **JD 3,455,200** of nominal value of one JD per share , written and paid capital were reduced to be **JD 3,434,750** of nominal value of one JD per share .

The general assembly in its extraordinary meeting held on **April 30, 2016** decided to reduce capital from **JD/Share 3,434,750** to **JD/Share 500,000** , through amortizing some of accumulated loss amounted of **JD 2,934,750** , legal procedures were completed on **August 23, 2016**.

The financial statements were approved by the board of directors at its meeting held on **FEB 11 ,2026** these financial statements needs subject to the approval of the general assembly of shareholders .

2- Basis of preparation of financial statements

The financial statements of the company have been prepared in accordance to International Financial Reporting Standards .

The financial statements have been prepared on historical cost except financial assets and liabilities which appears on fair value (if exist).

The financial statements are presented in Jordanian Dinars (JD) which is the company's functional and presentation currency .

3- Use of estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amount of financial assets and liabilities and disclosure of contingent liabilities. These estimates and assumptions also affect the revenues and expenses and the resultant provisions and particular, considerable judgement by management is required in the estimation of the amount and timing of future cash flows. Such estimates are necessarily based on assumptions about several factors involving varying degrees of judgment and uncertainty and actual results may differ, resulting in future change in such provisions.

Management believe that the estimates are reasonable and are as follows :

- Management evaluates its investments for impairment on a regular basis where there is a prolonged decline, Management estimates the value of impairment and the same is charged in the statement of comprehensive income - An estimate of the collectible amount of trade accounts receivables is made when collection of the full amount is no longer probable. For individually significant amounts, this estimation is performed on an individual basis. Amounts which are not individually significant, but which are past due, are assessed collectively and a provision applied according to the length of time past due, based on historical recovery rates.
- Inventories are held at the lower of either cost or net realizable value. When inventories become old or obsolete, an estimate is made of their realizable value. For individually significant amounts this estimation is performed on an individual basis. Amounts which are not individually significant, but which are old or obsolete, are assessed collectively and a provision applied according to the inventory type and the degree of aging or obsolescence, based on historical selling prices.
- Management reviews periodically the tangible and intangible assets in order to assess the amortization and depreciation for the year based on the useful life and future economic benefits. Any impairment is taken to the statement of comprehensive income.

4- Significant accounting policies

Below used accounting policies in preparation of financial statements, these policies is applying in the years appear in financial statements.

Changes in accounting policies

The accounting policies followed in the preparation of the interim condensed financial statements for the period are consistent with those applied in the preparation of the financial statements for the year ended December 31, 2024:

The standards or new amendments that will take effect from 2025.-

The standard

Applicable date

Inability to exchange - (Amendments to International Accounting Standard No. 21)

Jan 2025

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The issued amendments are not in yet effect.

Classification and measurement of financial instruments - (Amendments to International Financial Reporting Standard No. 9 for Financial Reporting	Jan 2026
International Financial Reporting Standard 18 - Presentation and Disclosure	Jan 2027
International Financial Reporting Standard 19 - Unlisted Subsidiaries - Disclosures	Jan 2027
Selling or contributing assets between an investor and its subsidiary or joint venture amendments to International Financial Reporting Standard No. 10 and International Accounting Standard No. 28, and the effective date has not yet been determined.	Not determined

In the opinion of the management, the new standards, amendments and interpretations did not have a material impact on the company during the current or future year and on the expected future transactions.

Property, plant & equipments

Property, plant & equipments are recorded at cost and depreciated (except lands) over its estimated useful lives under the **straight line** method by using annual depreciation rates as follows:

Furnitures & fixtures	10%	Vehicles	6.5% - 33%
Electrical machines and cellulars	20%-15%	Computers	20%-15%

An assets carrying amounts is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount , the impairment record in statement of comprehensive income .

The expected production life for assets is reviewed at end of the year , whenever ther are changes between the expected life and the estimated , the depreciation method is changed to depreciate on net book value based on the remaining production life after re-estimation from the year re-estimated on .

When there are no expected economic benifits from usage , that item will be written down immediately .

Impairment of financial assets

The company recognizes a provision for expected credit losses for all debt instruments that are not held at fair value through the statement of profit or loss. The expected credit losses are based on the difference between the contractual flows due in accordance with the contract and all the cash flows that the company expects to receive, it discounted when estimating the original effective interest rate. The expected cash flows include cash flows from the sale of collateral held or other credit improvements that are part of the contractual terms (if any). The management of the company calculates the provision based on its historical experience in credit loss adjusted according to future factors of debtors and the economic environment.

Accounts receivable

Accounts receivable are stated at their net realizable value net of a provision for impairment debts, bad debts where written off when identified deduct of its stated provision and the collected amounts from debts which identified to revenues .

Fair value

The close price at the financial statements date represent the fair value for current financial statement in international markets , in case if the prices are not available for some financial investments the fair value evaluated through the comparative with market current value to similar financial instrument .

In case if there is a financial assets to be unfesible measuring its fair value completely the cost & the amortizing cost shown , in case if there is alower in its fair value the lower value recording in statements of income.

The evaluations types aim to measure a fair value reflect market expectation , it take market positions and also any risks or expected benefits when reevaluated the financial instruments , when the fair value of financial instruments is not measured reliably it will record at cost after deducting any impairemnet of its value .

Accounts payable & accrued amounts

The accounts Payable and accrued amounts are recognized upon receipt of the goods by the company, whether billed by the supplier or not.

Provisions

Provisions are recognized when the company has a present legal or constructive obligation as a result of past events , it is probable that an outflow or resource will be required to settle the obligation , and a reliable estimate of the amount can be made . Where the company expect a provision to be reimbursed , for example under an insurance contract , the reimbursed is recognized as a seperate asset but only when the reimbursement is virtually certain .

Other revenues recognition

Other revenues are recognized upon accrual basis .

Offsetting

Offsetting of financial assets and financial liabilities is occurred and the net amount reported in the financial statements when the rights and legally enforceable right to offset the recognized amounts and the bank intends to either settle them on a net basis , or to realize the assets and settle the liability simultaneously

Foreign currency translation

Foreign currency transactions are translated into Jordanian Dinars at the exchange rates prevailing at the date of transaction . Assets and liabilities expressed in foreign currencies are translated into Jordanian Dinars at the exchange rates prevailing as at the balance sheet date . Exchange differences arising from these translations are included in the statement of income .

5- Accrued notes receivable - net

This item consists of the following :

	<u>2025</u> JD	<u>2024</u> JD
Accrued notes receivable	41,190	41,190
Less: impairment notes receivable	<u>(41,190)</u>	<u>(41,190)</u>
Net	<u><u>-</u></u>	<u><u>-</u></u>

6- Other debit balances

A. This item consists of the following :

	<u>2025</u> JD	<u>2024</u> JD
Due to income tax - Vehicles license (exhibit 6b)	34,924	34,924
Refundable deposit	<u>2,425</u>	<u>2,425</u>
Total	<u><u>37,349</u></u>	<u><u>37,349</u></u>

B. According to the opinion of the company's tax advisor, a refund or set-off will be made to due to income tax - Vehicles license will be made upon completion of the dues required from the company (Note 12 a).

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7- Property, plant & equipments - net

A. This item consists of the following :

	Furnitures & fixtures	Electrical machines and cellulars	Vehicles	Computers	Total
	JD	JD	JD	JD	JD
<u>Cost</u>					
Balance ending of the year	24,879	5,718	86,803	2,552	119,952
<u>Accumulated depreciations</u>					
Balance beginning of the year	24,879	5,718	86,802	2,552	119,951
Depreciation for the year	-	-	-	-	-
Balance ending of the year	24,879	5,718	86,802	2,552	119,951
Book value as of December 31, 2025	-	-	1	-	1
Book value as of December 31, 2024	-	-	1	-	1

B. Cost of depreciated property, plant & equipments and still in use JD 119,952 and still in use as of December 31, 2025 (JD 119,952 as of December 31, 2024) .

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8- Other credit balances

This item consists of the following :

	<u>2025</u>	<u>2024</u>
	JD	JD
Accrued expenses	21,522	17,203
Due to income tax	986	986
Other provisions	144,101	133,298
Jordanian universities fees provision	3,590	3,590
Scientific research support & professional training provision fund	4,673	4,673
Total	<u>174,872</u>	<u>159,750</u>

9- Owners' equity

- Capital

Declared & Paid capital amounted of JD **500,000** distributed on **500,000** shares, of Nominal value for each share of one JD .

- Statutory reserve

This item represents the accumulated amounts appropriated at a rate of **10%** of annual income and prior years, the appropriation will stop when the statutory reserve amount equals the capital , it is not available for distribution to the shareholders, provided that deductions for statutory reserve account do not exceed **25%** of the paid up capital, and it can be used for amortization accumulated loss in accordance with the companies law.

- Accumulated (loss)

The movement of accumulated (loss) during the year as follow :

	<u>2025</u>	<u>2024</u>
	JD	JD
Balance at beginning of the year	(186,114)	(188,588)
Profit for the year	4,625	2,833
Transferred to statutory reserve	(585)	(359)
Balance at ending of the year	<u>(182,075)</u>	<u>(186,114)</u>

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10- General & administrative expenses

This item consists of the following :

	2025	2024
	JD	JD
Professional fees and judicial compensations	3,070	3,070
Fees & licenses & subscriptions	1,973	2,657
Rent	2,400	1,200
Expense Cases	-	350
Others	370	240
Total	7,813	7,517

11- Basic and diluted earning per share

This item consists of the following :

	2025	2024
	JD	JD
Profit for the year after tax (JD)	4,625	2,833
Weighted average shares (share)	500,000	500,000
Basic and diluted earning per share	0.009	0.006

The diluted earning per share is equal to the basic earning per share .

12- Income tax

A. Company income tax for the end of 2023 was accepted within the sample system.

The Income Tax Department's decision was issued not to approve the statements for the years from **2006 to 2010** with a tax assessment of **257,443** dinars. An objection was submitted according to legal principles, as the company did not recognize the department's decision, and on **April 8, 2021** a decision of the Tax Court of First Instance was issued to determine the tax M/ 34 for the years from **2006 to 2009** with payable tax amounting to **25,462** dinars. In **2010**, a decision was issued by the tax court of first instance to reassess the amount of **26,687** dinars, and its decision has not yet been issued regarding this year. According to the company's tax advisor, the bus licensing income tax deposits, amounting to **34,924** dinars, will be recovered or cleared upon completion of the required dues from the company, and there is no need to allocate any tax provisions for the above years.

B. **The movement of income tax provision during the period as follow :**

	2025	2024
	JD	JD
Balance beginning of the year	7,070	6,317
Tax of the year (note 12 C)	1,229	753
Balance ending of the year	8,300	7,070

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C. Reconciliation of taxable income

	2025	2024
	JD	JD
Recorded profit	5,854	3,586
Taxable income	5,854	3,586
Income tax rate	20%	20%
Income tax for the year	1,171	717
National contribution accountnt (1% of taxable income)	59	36
Total income tax	1,229	753

13- Legal situation

There are cases set up by the company against others with a value of JD **61,527**, also there are cases and lawsuit represents of compensations of injuries and death of vehicles accidents amounted of JD **576,395** and other lawsuits not specified amounts and results , the provisions were recorded in records according to the ratios recomended by lawer depending on the stages of cases , it still under consideration .

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14- **Risk management**

Interest price risk

Company is not facing interest price risks on its assets and liabilities because there is no deposits at banks or facilities .

Liquidity risks

Liquidity risks represents of inability making sure of facilities availability to performance its obligations in due dated , company doesn't face these risks .

The following schedule summarizes distribution of financial liabilities (non-discounted) as of **December 31, 2025** based on remaining period for contractual entitlement :

	2025		
	Less than 3 months	From 3 months to 1 year	From 1 to 5 years
	JD	JD	JD
Other credit balances	21,522	9,249	144,101
Income tax provision	8,300	-	-
			174,872
			8,300

	2024		
	Less than 3 months	From 3 months to 1 year	From 1 to 5 years
	JD	JD	JD
Other credit balances	17,203	9,249	133,298
Income tax provision	7,070	-	-
			159,750
			7,070

Credit risks

These risks rise from receivables & others treatments which may cause defaults from parties to pay their commitments.

The management believes that there are no credit risk facing the company becaus there are no any receivables or material balances at banks .

Currencies risks

Most of company's transactions was in Jordanoan Dinars , so the effect of currencies risks is not material to financial statements .

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15- Sectors classification

Main company's objective is to provide transportation services inside JORDAN and international , the following informations about business sectors :

	2025			
	Main activity	Investments	Others	Total
	JD	JD	JD	JD
Revenues	-	-	24,468	24,468
<u>Assets & liabilities</u>				
Assets	-	-	505,319	505,319
Liabilities	-	-	183,172	183,172
<u>Other sectors informations</u>				
Depreciations	-	-	-	-

	2024			
	Main activity	Investments	Others	Total
	JD	JD	JD	JD
Revenues	-	-	28,275	28,275
<u>Assets & liabilities</u>				
Assets	-	-	484,343	484,343
Liabilities	-	-	166,820	166,820
<u>Other sectors informations</u>				
Depreciations	-	-	-	-

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16- **Assets & liabilities accrual analysis**

The following table shows the analysis of assets and liabilities according to the expected period of their recovery or settlement:

	2025		
	Until 1 year	More than 1	Total
	JD	year	JD
		JD	JD
<u>Assets</u>			
<u>Non-current assets</u>			
Property & equipments - net	-	1	1
Total non- current assets	-	1	1
<u>Current assets</u>			
Related parties	467,969	-	467,969
Other debit balances	37,349	-	37,349
Total current assets	505,318	-	505,318
Total assets	505,318	1	505,319
<u>Current liabilities</u>			
Other credit balances	30,771	144,101	174,872
Income tax provision	8,300	-	8,300
Total current liabilities	30,771	144,101	183,172
Net	474,547	(144,100)	322,147

	2024		
	Until 1 year	More than 1	Total
	JD	year	JD
		JD	JD
<u>Assets</u>			
<u>Non-current assets</u>			
Property & equipments - net	-	1	1
Total non- current assets	-	1	1
<u>Current assets</u>			
Related parties	446,993	-	446,993
Other debit balances	37,349	-	37,349
Total current assets	484,342	-	484,342
Total assets	484,342	1	484,343
<u>Current liabilities</u>			
Other credit balances	26,452	133,298	159,750
Income tax provision	7,070	-	7,070
Total current liabilities	26,452	133,298	166,820
Net	457,890	(133,297)	317,523

17- Related parties

Related parties represents what appears on financial position of amounts invested in general trade with related parties companies at agreed rates according to the signed agreements.

18- Capital management

Main objective of capital management is to insure keeping capital ratio appropriate to support company's activity and maximizing Shareholders equity .

Company managing capital structure and making needs adjustments according to changes in work conditions ,the company structuring capital by decrease it because of no needs for this amount currently .

The items include in capital structure represents of paid capital & statutory reserve & accumulated loss totaling of JD **322,147** as of **December 31, 2025** opposite of JD **317,523** as of **December 31, 2024**.

19- Future plan

- Finishing cases which are facing company upon vehicles accidents , and try to finish it of reconciling at lowest amount possible .
- After previous item , working at verify activities according to multiple purposes contained in the policy of the company .

20- Comparative figures

Some of the comparative figures have been reclassified to suit the classification of the current fiscal year figures. The reclassification and did not result in any impact on the profit or property rights of the previous year.