

Date :31/03/2026

Reference :PEX 31.12.2025

**Miss. Palestine Exchange
Nablus - Palestine**

Dear Sir,

Disclosure of the Annual Report for the year 2025


We are pleased to attach herewith the Annual Report and financial statement for the year ending 31/12/2025, compared with the financial statements as 31/12/2024.

Thank you for your cooperation,

Yours 'faithfully,



For/ Amlak Real Estate Investment & Trading Co.



AMLAK Real Estate Investment and Trading Company
Public Shareholding Company

Ramallah – Palestine

Financial Statements
For the Year ended December 31, 2025

AMLAK Real Estate Investment and Trading Company
Public Shareholding Company
Statement of Financial Position as of December 31, 2025

	December 31, 2025	December 31, 2024
	USD	USD
<u>Assets</u>		
<u>Current Assets</u>		
Cash and Cash Equivalents	7,301	5
Accounts Receivables	279,760	238,916
Other Debit Balances	399,298	427,688
Total Current Assets	686,359	666,609
<u>Non-Current Assets</u>		
Financial Investments Through Other Comprehensive Income	434,126	523,582
Investment Properties	20,770,183	21,058,595
Property and Equipment - Net	6,863	7,234
Total Non-Current Assets	21,211,172	21,589,411
Total Assets	21,897,531	22,256,020
 <u>Liabilities and Owners Equity</u>		
<u>Current Liabilities</u>		
Due to the Parent Company	10,927,211	11,279,029
Accruals and Other Credit Balances	136,135	99,806
Total Current Liabilities	11,063,346	11,378,835
Total Liabilities	11,063,346	11,378,835
 <u>Owners' Equity</u>		
Paid Capital	2,000,000	2,000,000
Accumulated Change in Fair Value	1,738,862	1,828,318
Statutory Reserve	722,086	717,440
Optional Reserve	722,086	717,440
Retained Earnings	5,651,151	5,613,987
Total Owners' Equity	10,834,185	10,877,185
Total Liabilities and Owners' Equity	21,897,531	22,256,020

AMLAK Real Estate Investment and Trading Company
Public Shareholding Company
Statement of Income for the Year Ended December 31, 2025

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
	<u>USD</u>	<u>USD</u>
<u>Operating Revenues</u>		
Rent Revenues	330,891	329,165
Other Revenues	18,842	14,526
Investment Properties Valuation	--	1,091,935
Total Operating Revenues	349,733	1,435,626
<u>Operating Expenses</u>		
General and Administrative Expenses	(237,908)	(252,709)
Depreciation Expenses	(1,522)	(1,380)
Investment Property Impairment	--	(130,722)
Total Operating Expenses	(239,430)	(384,811)
Net Operating Profit	110,303	1,050,815
<u>Investments Profit</u>		
Dividends Received	--	15,802
Net Investments Profit	--	15,802
<u>Financing Profit</u>		
Foreign Currency Differences	(32,340)	(12,426)
Banks' Commissions	(80)	(85)
Net Financing (Loss)	(32,420)	(12,511)
Net Profit before properties Tax	77,883	1,054,106
Properties Tax Expenses	(31,427)	(36,806)
Net Profit before Income Tax	46,456	1,017,300
Income Tax Expenses for the Year	--	--
Income Tax Expenses for the Prior Years	--	(31,485)
Net Profit After Tax	46,456	985,815
Diluted Earnings per Share	0.023	0.493

AMLAK Real Estate Investment and Trading Company
Public Shareholding Company
Statement of Other Comprehensive Income for the Year Ended December 31, 2025

	December 31, 2025	December 31, 2024
	USD	USD
Net profit After Tax	46,456	985,815
Other Comprehensive Income Items:		
Change in Fair Value of Investments	(89,456)	(30,713)
Gains from Revaluation of Investment Properties	--	281,641
Total Comprehensive Income for the Year	(43,000)	1,236,743

AMLAK Real Estate Investment and Trading Company
Public Shareholding Company
Statement of Changes in Owners' Equity for the Year Ended December 31, 2025

	Paid Capital	Statutory Reserve	Optional Reserve	Accumulated Change in Fair Value	Retained Earnings	Total
	USD	USD	USD	USD	USD	USD
<u>December 31, 2025</u>						
Balance as of January 1, 2025	2,000,000	717,440	717,440	1,828,318	5,613,987	10,877,185
Net profit for the Year	--	--	--	--	46,456	46,456
Change in Fair Value	--	--	--	(89,456)	--	(89,456)
Transferred to Statutory Reserve	--	4,646	--	--	(4,646)	--
Transferred to Optional Reserve	--	--	4,646	--	(4,646)	--
Balance as of December 31, 2025	<u>2,000,000</u>	<u>722,086</u>	<u>722,086</u>	<u>1,738,862</u>	<u>5,651,151</u>	<u>1,834,185</u>
<u>December 31, 2024</u>						
Balance as of January 1, 2024	2,000,000	618,858	618,858	1,577,390	4,952,807	9,767,913
Net profit for the Year	--	--	--	--	985,815	985,815
Adjustments for Prior Years	--	--	--	--	(127,471)	(127,471)
Change in Fair Value	--	--	--	(30,713)	--	(30,713)
Gains from Revaluation of Land and Buildings	--	--	--	281,641	--	281,641
Transferred to Statutory Reserve	--	98,582	--	--	(98,582)	--
Transferred to Optional Reserve	--	--	98,582	--	(98,582)	--
Balance as of December 31, 2024	<u>2,000,000</u>	<u>717,440</u>	<u>717,440</u>	<u>1,828,318</u>	<u>5,613,987</u>	<u>10,877,185</u>

AMLAK Real Estate Investment and Trading Company
Public Shareholding Company
Statement of Cash Flows for the Year Ended December 31, 2025

	December 31, 2025 USD	December 31, 2024 USD
<u>Cash Flows from Operating Activities</u>		
Net Profit Before Tax	77,883	1,054,106
Adjustments		
Depreciation of Property and Equipment	1,522	1,380
Property Investments Building Depreciation	--	258,193
Gains from Real Estate Inventory Valuation	--	(1,091,935)
Adjustments for Prior Years	--	(127,471)
Cash Flows from Operating Activities before the Changes in Assets and Liabilities	79,405	94,273
(Increase) in Accounts Receivables	(40,844)	(42,000)
Decrease in Other Debit Balances	28,390	78,538
(Decrease) Increase in Due to the Parent Company	(351,818)	218,534
Increase (Decrease) in Accruals and Other Credit Balances	36,329	(108,540)
Property Tax Payments	(31,427)	(36,806)
Prior Years Tax Payments	--	(31,485)
Net Cash flows (Used in) Provided from Operating Activities	(279,965)	172,514
<u>Cash Flow from Investment Activities</u>		
(Purchase) of Property and Equipment	(1,151)	(1,539)
Change in Property Investments	288,412	(202,081)
Net Cash Flow Provided from (Used in) Investment Activities	287,261	(203,620)
Net Change in Cash and Cash Equivalent	7,296	(31,106)
Cash at the Beginning of the Year	5	31,111
Cash at the End of the Year	7,301	5