

ARENA INTERNATIONAL FZE**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025**

(Amounts expressed in thousands of AED unless otherwise indicated.)

	1 January - 31 December 2025	1 January - 31 December 2024
Net sales	794,681,992	674,815,685
Cost of sales	(759,660,257)	(667,458,586)
Gross profit	35,021,735	7,357,099
Operating expenses	(15,457,596)	(926,639)
Operating profit	(15,457,596)	(926,639)
Financial income / (expenses), net	(1,442,672)	4,323,757
Profit before income taxes	18,121,467	10,754,217
Income tax expenses	(2,607,137)	(933,614)
Profit for the year	15,514,330	-
Total comprehensive income for the year	15,514,330	9,820,603

Arena International FZE
Jebel Ali Free Zone Dubai
United Arab Emirates

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STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

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	31 December 2025	31 December 2024
ASSETS		
Current assets		
Cash and cash equivalents	210,551,281	151,844,221
Trade receivables	10,551,574	2,107,431
Inventories	-	97,430
Other current assets	1,912,900	60,291,193
	<u>223,015,755</u>	<u>214,340,275</u>
Total current assets	<u>223,015,755</u>	<u>214,340,275</u>
Total assets	<u>223,015,755</u>	<u>214,340,275</u>
	31 December 2025	31 December 2024
LIABILITIES AND EQUITY		
Current liabilities		
Trade payables	180,838,120	136,673,182
Due to related parties	36,696,201	77,399,048
Current tax liabilities	1,714,151	-
Other current liabilities	3,996,149	448,940
Total current liabilities	<u>223,244,621</u>	<u>214,521,170</u>
Total liabilities	<u>223,244,621</u>	<u>214,521,170</u>
Equity		
Share capital	1,000,000	1,000,000
Currency translation differences	513	513
Profit for the year	-	-
Dividend paid	(14,628,687)	-
Retained earnings	(2,115,022)	(11,935,625)
Net profit for the period	15,514,330	9,820,603
Total equity	<u>(228,866)</u>	<u>(1,114,509)</u>
Total liabilities and equity	<u>223,015,755</u>	<u>214,340,275</u>

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