

Notes to the financial statements as at 31 December 2025

Note 12. Current assets - other

	2025 USD	2024 USD
Accrued revenue	200,755	185,445
Prepayments	112,081	90,992
Security deposits	7,080	4,189
	319,916	280,626

Accrued revenue consist of fees received from ABC LLC.

Note 13. Non-current assets - receivables

	2025 USD	2024 USD
Other receivables	14,695	14,695

Note 14. Non-current assets - investments accounted for using the equity method

	2025 USD	2024 USD
Investment in associate	3,420,157	3,098,161

Investment in associate took place in November 11, 2024.

Note 15. Non-current assets - investment properties

	2025 USD	2024 USD
Investment properties - at independent valuation	4,690,371	4,750,371

<i>Reconciliation</i>		
Reconciliation of the fair values at the beginning and end of the current and previous financial year are set out below:		
Opening fair value	4,750,371	4,600,371
Revaluation increments	-	150,000
Revaluation decrements	(60,000)	-
Closing fair value	4,690,371	4,750,371

Valuations of investment properties

The basis of the valuation of investment properties is fair value. The investment properties are revalued annually based on independent assessments by a member of the International and Property Institute having recent experience in the location and category of investment property being valued. Valuations are based on current prices in an active market for similar properties of the same location and condition, subject to similar leases and takes into consideration occupancy rates and returns on investment.