

Nice Express Couriers LLc

Dubai ,United Arab Emirates

Trial Balance Current Period

For the Period 01 October 202430 September 2025

| Particulars | Debit | Credit |
|---------------------------------|---------------------|---------------------|
| Current Assets | 58,658.61 | 4,473,705.26 |
| Current Asset | 58,658.61 | 4,473,705.26 |
| Staff Loan | 43,000.00 | |
| Deposits Paid | 10,030.00 | 91,085.00 |
| Deposit Staff Visa | 5,030.00 | |
| Deposit Dubai Customs | | 4,865.00 |
| Deposit Others | 5,000.00 | |
| Deposit Dnata(Calogi)-Clearance | | 80,700.00 |
| Gate Pass Deposit (dafza) | | 5,520.00 |
| Prepaid Expenses | | 77,618.52 |
| Prepaid Rent | | 77,618.52 |
| Trade Receivables | 5,628.61 | 4,305,001.74 |
| Customer Control Account | | 287,768.79 |
| Coloader Control Account | | 4,017,232.95 |
| Uninvoiced Shipments Account | 5,628.61 | |
| Fixed Assets | 38.10 | 34,407.00 |
| Fixed Asset | 38.10 | 34,407.00 |
| Furniture & Fixtures | | 310.00 |
| Depre-Furniture & Fixtures | | 310.00 |
| Intangible Asset | | 6,420.00 |
| Website & Domain | | 976.00 |
| Accounting Software | | 5,444.00 |
| Motor Vehicles | | 24,119.00 |
| Depre-Motor Vehicles | | 24,119.00 |
| Office Equipments | 38.10 | 3,558.00 |
| Depre-Office Equipments | | 3,558.00 |
| FA-Office Equipments | 38.10 | |
| Cash Control Account | 5,971.59 | 346,375.91 |
| Current Asset | 5,971.59 | 346,375.91 |
| Cash | 5,971.59 | 346,375.91 |
| Cash Account Main | | 346,375.91 |
| Petty Cash Account | 5,971.59 | |
| Bank Control Account | 1,902,366.46 | 67,772.51 |
| Current Asset | 1,902,366.46 | 67,772.51 |
| Bank | 1,902,366.46 | 67,772.51 |
| Emirates Islamic Bank | | 42,525.89 |

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|--|---------------------|----------------------|
| Emirates NBD Bank | 1,902,366.46 | |
| HABIB BANK | | 25,246.62 |
| Current Liability | 3,036,198.37 | |
| Payables & Outstanding | 22,839.30 | |
| VAT payable account | 22,839.30 | |
| Short Term Liability | 2,875,269.07 | |
| Trade Payables | 2,875,269.07 | |
| Forwarding Agent Control Account | 2,868,915.07 | |
| DRS Control Account | 6,354.00 | |
| Short Term Loans | 138,090.00 | |
| Staff Payables | 138,090.00 | |
| Salary Payable | 137,820.00 | |
| Staff Control Account | 270.00 | |
| Long Term Liability | | 52,898.23 |
| Non-Current Liability | | 52,898.23 |
| Employees End of service benefits | | 52,898.23 |
| Employees End Of Service Benefits | | 52,898.23 |
| Shareholder's Fund | 2,027,500.00 | 1,605,339.34 |
| Non-Current Liability | 27,500.00 | |
| Partners Drawings | 27,500.00 | |
| Drawings-Partner-1 | 27,500.00 | |
| Partners Capital | | 1,605,339.34 |
| Kim Current Account | | 1,605,339.34 |
| Profit and Loss Account | 2,000,000.00 | |
| Retained Profit & Loss | 2,000,000.00 | |
| Direct Income | | 21,310,572.92 |
| Sales | | 21,310,572.92 |
| Document | | 128,377.09 |
| Sales-Documents-Domestic | | 105.71 |
| Sales-Documents-Export | | 128,271.38 |
| Letter | | 145.00 |
| Sales-Letter-Export | | 145.00 |
| Non Taxable Sales | | 19,063,027.20 |
| Nontaxable Sales-import | | 11,956.05 |
| Non Taxable Sales-transshipment | | 19,051,071.15 |
| Parcel Above | | 264,729.31 |
| Sales-P Above 30KG-Domestic | | 4,111.31 |

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| Sales-P Above 30KG-Export | | 260,618.00 |
| Parcel Upto | | 1,854,294.32 |
| Sales-P30KG-Domestic | | 948.63 |
| Sales-P30KG-Export | | 1,853,345.69 |
| Indirect Income | | 1,364,549.22 |
| Indirect Income | | 1,364,549.22 |
| FA-Fuel Surcharge Account | | 589,308.53 |
| Other Services | | 20,000.00 |
| Vat and Admin Income (Import) | | 110,240.69 |
| Income from Import Delivery | | 645,000.00 |
| Direct Expense | 19,000,317.57 | |
| Cost of Goods & Services | 19,000,317.57 | |
| Empost GPA TAX Paid | 138,141.06 | |
| Forwarding Agent Expense | 17,495,165.94 | |
| Cargo Transfer (Same Location) | 129,865.00 | |
| Pick up charge | 1,000.00 | |
| Clearance Expenses(Calogi) | 1,175,700.00 | |
| Portor Charges - CMC Office | 31,757.57 | |
| Domestic Delivery Charge | 15,988.00 | |
| Calogi & Dubai Trade Annual Renewal Fees | 12,700.00 | |
| Indirect Expense | 3,224,569.69 | |
| Administration Expense | 1,109,866.51 | |
| Finance Charges | 34,407.00 | |
| Depreciation | 27,987.00 | |
| Amortization | 6,420.00 | |
| Fines & Penalties | 24,945.00 | |
| Traffic Fines | 24,945.00 | |
| License & Fees | 1,920.00 | |
| Software License | 1,920.00 | |
| Office Expenses | 23,219.34 | |
| Loading & Transport | 98.00 | |
| Courier Service Charges | 23,121.34 | |
| Rent | 442,902.00 | |
| Nice Office Rent | 218,750.00 | |
| Warehouse Rental | 70,000.00 | |
| Nice CMC Rent | 150,852.00 | |

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| Staff Accomodation | 3,300.00 | |
| Selling and marketing expenses | 17,067.74 | |
| Discount Allowed | 17,067.74 | |
| Utilities | 83,616.50 | |
| Telephone Charges Office | 72,334.96 | |
| Internet Charges | 1,149.75 | |
| DEWA Expense | 10,131.79 | |
| Vehicle expenses | 481,788.93 | |
| Vehicle Registration&Renewal | 36,651.95 | |
| Vehicle Insurance | 11,022.00 | |
| Fuel & Gas | 236,714.41 | |
| Vehicle Passing&Repair | 60,599.11 | |
| Parking Fees | 55,883.00 | |
| Vehicle Rental Charges | 2,571.00 | |
| Salik | 53,202.24 | |
| Annual Parking Fees | 4,500.00 | |
| Vehicle Service | 20,645.22 | |
| Employment Expense | 1,893,887.46 | |
| Salaries and other benefits | 1,701,386.14 | |
| Staff Salaries & Wages | 1,552,410.00 | |
| Overtime and conveyance | 36,490.00 | |
| Staff Car Allowance | 6,019.02 | |
| Staff Travelling | 68.00 | |
| Other allowances and benefits | 66,141.57 | |
| Staff Medical Insurance | 4,979.29 | |
| Staff Gratuity | 23,955.00 | |
| Staff Food | 11,323.26 | |
| VISA related costs | 192,501.32 | |
| Staff Air Ticket | 23,072.33 | |
| Visa Expenses | 67,529.76 | |
| Staff Medical&Eid for Visa | 32,001.00 | |
| Employees End Of Service Benefit Expense | 69,898.23 | |
| Expense | 220,815.72 | |
| Administration Expense | 93,050.00 | |
| License & Registration | 43,050.00 | |

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| Sponsorship Fees | 50,000.00 | |
| Miscellaneous expenses | 124,265.72 | |
| Office Cleaning | 150.00 | |
| Office Stationary | 6,408.60 | |
| Accounting & Auditing Fees | 10,500.00 | |
| Portor Charge | 6,940.71 | |
| Office BLDG. watchman | 300.00 | |
| Office Expenses | 71,321.02 | |
| Gate Pass Expense | 14,953.81 | |
| Other Expenses | 13,691.58 | |
| Repairs and maintenance | 3,500.00 | |
| Software Maintenance | 3,500.00 | |
| Grand Total | 29,255,620.39 | 29,255,620.39 |