

Kuwait Transparency Society
Public benefit association
State of Kuwait
Financial Statements & Independent Auditor's Report
For the year ended as of 31/12/2025

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Financial Statements & Independent Auditor's Report
For the year ended as of 31/12/2025
With
Auditor's report

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Financial Position as at 31/12/2025

Assets	Note	2025 K.D	2024 K.D
Current assets :			
Cash in hand & at banks	5	<u>3,603</u>	11,995
Total current assets		<u>3,603</u>	11,995
Total assets		<u><u>3,603</u></u>	<u><u>11,995</u></u>
Liabilities & owner's equity			
Current liabilities			
Payables & other credit balances	7	<u>150</u>	-
Total current liabilities		<u>150</u>	-
owner's equity			
Retained earnings		<u>3,453</u>	11,995
Total owner's equity		<u>3,453</u>	11,995
Total equity & liabilities		<u><u>3,603</u></u>	<u><u>11,995</u></u>
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ing notes form an integral part of these financial statements

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Statement of income
For the year ended as of 31/12/2025

Exh - B

Description	Notes	2025 K.D	2024 K.D
Revenues	8	1,670	12,463
General administrative Exp.	9	<u>(10,212)</u>	<u>(14,953)</u>
Total Expenses		<u>(10,212)</u>	<u>(14,953)</u>
Loss of the year		(8,542)	(2,490)
Carry-over excess		11,995	56,569
Uncollected revenues		-	40,000-
The excess of income over expenses		<u><u>3,453</u></u>	<u><u>14,079</u></u>

The accompanying notes form an integral part of these financial statements

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Statement of cash flow
For the year ended as of 31/12/2025

Exh - D

Description	2025 K.D	2024 K.D
Cash flows from operating activities		
The excess of income over expenses	(8,542)	(2,084)
Adjustments for :		
Amortization	-	-
Operating profit before changing in the operating assets & liabilities	(8,542)	(2,084)
Payables & other credit balances	150	-
Net cash flow from operating activities	(8,392)	(2,084)
Net decrease in cash & cash equivalents	(8,392)	(2,084)
Cash & cash equivalents at beginning of the year	11,995	14,079
Cash & cash equivalents at end of the year Exh-A	3,603	11,995
	-	-

The accompanying notes form an integral part of these financial statements