

**SUBJECT: DIRECT TRANSLATION POWER OF ATTORNEY FROM SOMALI TO ENGLISH/ REP.1426/T.P.N/25**

I, Abdulaziz Mohamed Ghedi, Chairman of Towfiq Fish and Chicken, of sound mind and acting of my own free will, do hereby appoint Mr. Mohamed Hassan Osman as my true and lawful attorney-in-fact to act on my behalf in relation to the company's bank account SO560014102019000294001 held at Ziraat Bank – Mogadishu.

My attorney-in-fact shall have full authority to:

To manage the company's bank account.



To execute international wire transfers on behalf of the company.

To sign checks, withdraw, and deposit funds as necessary.

To communicate and discuss all matters related to the company's account directly with the bank management

This Special Power of Attorney shall remain in full force and effect until revoked in writing by me..

**SIGNATURES:**

GRANTOR: **Abdulaziz Mohamed Ghedi** Chairman, (Towfiq Fish and Chicken)  

ATTORNEY-IN-FACT: **Mohamed Hassan Osman** 

**WITNESSES:**

1) **FAYSAL MOHAMED ABDISALAN** 

2) **SUHAYB MOHAMED ABDISALAN** 

NOTARY PUBLIC CERTIFICATION: As the notary public Dr. Maxamed C/llaahi Maxamed "Max'ed Nootayo", I certify that the signatures above belong to ABDULAZIZ MOHAMED GHEDI (Grantor), MOHAMED HASSAN OSMAN (Attorney-in-Fact), and the witnesses, and that they all signed willingly, in good health, and with sound minds, without coercion. After reading this power of attorney to all parties, it has been recorded in the official notary register, and a copy has been preserved.



NOTARY PUBLIC  
Dr. Maxamed C/llaahi Maxamed "Max'ed Nootayo" 





**UJEEDO: WAKAALAD GAAR AH "PROCURO DE SPECIALE"**

Maanta oo ay taariikhdu tahay **26/02/2025**, Anigoo ah **Dr. Maxamed C/laahi Maxamed "Max'ed Nootayo"**, Lehna Nootaayaha Tayo, Xafiisna ku leh Xafiisna ku leh Wadada Koowaad ee Suuqa Bakaaraha Dhinaca Galbeed ee Daarta Maalin Taajir ee Magaalada Muqdisho, Waxaa iiyimid ayagoo heshiis ah, Mudanayaasha hoos ku Xusan:-

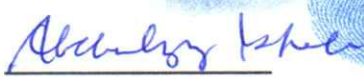
<b>WAKAALAD BIXIYE:-</b> ABDULAZIZ MOHAMED GHEDI, Ina Hawa Diiriye Nimcaale, Somali ah, Ku Dhashay: Muqdisho, Sanadkii: 20/09/1968, Sita: Somali Passport, Lr. P01004522, Kana soo baxay Waxda socdalka Jinsiyada	<b>LA WAKIISHE:-</b> MOHAMED HASSAN OSMAN, Ina Nuura Cabdullaahi Maxamuud, Somali ah, Dhashay Sanadkii: 01/01/1994, Degan Hawlwaddag, Sita: License, Lr. 62365, Kana soo baxay Wasaaradda gaadiidka
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**B-** Aniga oo ah **ABDULAZIZ MOHAMED GHEDI**, ahna gudoomiyaha Shirkadda **Towfiq Fish & Chicken**, sida ku cad Warqadda Xeer aasaasi Shirkad Saamileey Xaddidan **Ref:12027/22, Tr.02/01/2022**, kana soo baxday Xafiiska Nootaayaha Garsoor, uuna ku saxiixanyahay **Dr.Ibraahim Maxamed Axmed**, Waxaan qoraalkaan ku Cadaynayaa Aniga oo Maskaxda iyo Caqligaba ka fiyow Cid I qasabtayna aysan Jirin in aan Wakiishay **MOHAMED HASSAN OSMAN** Una Wakiishay in uu maamuli karo, xayiri karo, saxiixi karo Jeegaga Shirkadda, ku shubi karo, ka bixin karo, kana xawili karo lacagaha ku jirtaa Akoonka Shirkadda aan gudoomiyaha ka ahay ee **Towfiq Fish & Chicken** ay ku leedahay **Ziraat Bank, Account No. SO560014102019000294001**.

Waxuu kaloo awood u leeyahay in uu si toos ah uu u la macaamili karo gudoomiyayaasha Ziraat Bank isagoo cid u mareeynin, isagoo igu matalayo magacayga goob iyo madal walba ee la iga baahdo suul iyo saxiixba kuna saabsan waxa allaale iyo wixii khuseeya akoonka Shirkadda **Towfiq Fish & Chicken** ay ku leedahay **Ziraat Bank**.

**SAXIIXA WAKAALAD BIXIYAHA**

ABDULAZIZ MOHAMED GHEDI


**SAXIIXA LA WAKIISHAHA**

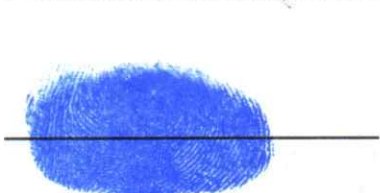
MOHAMED HASSAN OSMAN


**SAXIIXA MARKHAATIYAASHA**

1- FAYSAAL MOHAMED ABDISALAN

2- SUHAYB MOHAMED ABDISALAN







**(XAFIISKA NOOTAAYAHA)**

REP. 1426/T.P.N/25, Tr. 26/02/2025, Muqdisho, Anigoo ah Nootaayaha Tayo:- **Dr. Maxamed C/laahi Maxamed "Max'ed Nootayo"**, Waxaan Sugayaa in Saxiixyada Kor Ku Xusan ay yihiin Saxiixyadii Runta ahaa ee **1- ABDULAZIZ MOHAMED GHEDI** Ahna (Wakaalad Bixiye), **2- MOHAMED HASSAN OSMAN** Ahna (La Wakiishe) iyo Markhaatiyaasha, Waxaana Laga Wada Saxiixay ayagoo Raali ah, Caafimaad Qaba, Maskaxdoodu Taam tahay, Cid Khasabtayna aysan jirin Ka dib Markii Loo Aqriyey Wakaaladaan, Waxaa Lagu Qoray Diiwaanka Guud ee Nootaayada Waxaana Loo Keydiyey Nuqul.

By: C/laahi



NOOTAAYAHA  
**Dr. Maxamed C/laahi Maxamed "Max'ed Nootayo"**







# TOWFIQ

fish & chicken



**Ref: 12027/22**

**Tr: 02/01/2022**

**UJEEDDO: XEER AASAASI SHARIKAD SAAMILEY XADDIDAN.**

**Muqdisho:** Maanta oo ay taariikhdu tahay **02/01/2022**, Aniga oo ah Nootaayo Garsoor ee Muqdisho **Dr Ibraahim Maxamed Axmed**, kuna leh Xafiis Nootaayo magaalada Muqdisho Deg. Hodan wadada Taleex, waxaa xafiiska iigu yimid iyadoo ku soo heshiiyay igana codsaday in aan u kala qoro Heshiis ku saabsan xeer aasaasi sharikad saamiley xaddidan, kana shaqeyneysa Kaluumeysiga iyo Hilibka Digaagga, dadka soo socda.

**Milkiilayaasha Sharikadda**

No	Magaca	Goob dhalasho	Sannad dhalasho	Passport / ID No.
1	Ali Tahlil Hassan	Galkacyo	1974	P00763707 Soomaali ah
2	Abdulaziz Moahmed Ghedi	Somalia	1968	26809200949773 Soomaali ah
3	Khalif Abdullahi Mohamud	Hobyo	1967	P01020419 Soomaali ah

Dadkaas oo aan hubsaday inay leeyihiin magacyada kor ku xusan, waxay i weydiisteen in aan u qoro qoraalkooda ku saabsan dhismo Sharikad ka shaqaysa Kaluumeysiga iyo Hilibka Digaagga.

**XEERKA AASAASIGA AH EE SHARIKADDA.**

**QODOBKA 1aad.**

**Magaca.**

Magaca Sharikadda waa: **TOWFIQ FISH & CHICKEN COMPANY.**

**QODOBKA 2aad**

**Waqtiga la'aas'aasey.**

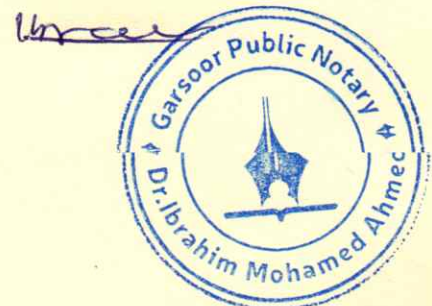
Sharikadda waxaa la aas'aasay **06/06/2000**, waxana lagu aas'aasay Magaalada **Muqdisho**

**QODOBKA 3aad.**

➤ **Astaanta Sharikadda.**

**Astaanta sharikaddu waa:**

**TOWFIQ**  
fish & chicken



**QODOBKA 4aad.**

**Saldhiga Sharikadda.**

Saldhigga sharikaddu waa magaalada Muqdisho, waxa ayna laamo ku yeelan kartaa Gobolada iyo Degmooyinka Dalka.

**QODOBKA 5aad**

**Nooca Sharikadda.**

Habka sharci ee sharikaddu waa mid ku salaysan habka loo yaqaano (**Limited Liability Company**), waxana ay leedahay shakhsiyad qaanuuniyadeed oo iskeed u taagan (**Juristic Personality or legal entity**).

**QODOBKA 6aad.**

**Ujeeddada Sharikadda.**

Ujeeddada Sharikaddu waa:-

- Kaluumeysiga kheyraadka Badda.
- Ka ganacsiga kaluunka nuucyadiisa kala duwan dal iyo dibad.
- Ka ganacsiga Digaagga nuucyadiisa kala duwan dal iyo dibad.
- Hormarinta xirfadkleyda kaluumeysiga.
- Keenis qalab kaluumeysiga oo casri ah.
- Abuuris ilo dhaqaale.
- Abuuris fursado shaqo
- Sameynta xiriir iskaashi dalka gudihisa iyo dibadiisa.

**QODOBKA 7aad.**

**Ra'sumaalka Sharikadda.**

Ra'sumaalka Sharikadda lagu aasaasay waa: **\$1,500,000** / malyan iyo shan boqol kun oo doolar kaliya) waxaana ku talagalka Sharikadu yahay in Ra'sumaalka la siyaadiyo ayada oo sheerar la siin doono maalgaliyaasha cusub.

**QODOBKA 8aad.**

**Saamiyada iyo sida loo kala leeyahay.**

Ra'sul maalka Sharikaddu waa **\$1,500,000** / malyan iyo shan boqol kun oo doolar kaliya) waxaana loo kala leeyahay sida soo socoto.

Cali Koye  
Abdulaziz Sheer



No	Magaca	Tirada saamiga	Qiimaha saamiga	Qiimaha wadarta guud	Boqolkiiba
1	Ali Tahlil Hassan	250 saami	\$1,000	\$250,000	16.67%
2	Abdulaziz Mohamed Ghedi	625 saami	\$1,000	\$625,000	41.67%
3	Khalif Abdullahi Mohamud	625 saami	\$1,000	\$625,000	41.67%

wadar guudna waa \$1,500,000/ malyan iyo shan boqol kun oo doolar kaliya)

### QODOBKA 9aad.

#### **Tirada dadka Milkiilayaasha ah.**

- ❖ Sharikaddu waa saamiley ay lahaanshaheeda leeyihiin saddexda qofood ee kor ku sheegan, hase yeeshee saamileydu waxay awood u leeyihiin inay ku soo daraan qofkii ay u gartaan ayagoo u samaynaya warqad caddeyneysa saamiga uu ku darsaday shirkadda.
- ❖ Maamulka sare ee sharikadda (**Board Of Directors**), waxa uu ka kooban yahay saddexda xubnood oo milkiilayaasha ah, waana hay'adda ugu sareysa Sharikadda, ayaga ayaana magacaabaya Xubnaha fulinta (**Executive Officers**) ee wadaya howl maalmeedka shirkadda.
- ❖ Xeer hoosaadka Shirkadda ayaa lagu caddeynayaa awoodaha howl wadeenada fulinta waxaana soo saaraya Xeer hoosaadyada Milkiilayaasha Shirkadda. Waxa ayna Xeerhoosaadyadu hoos imaanayaan xeerka Guud ee Shirkada .
- ❖ Qofkii lumiya xubinnimadiisa ama iibsada saamigiisa oo dhan waxaa ka reeban inuu sii isticmaalo magaca iyo astaanta shirkadda.

Cali  
Kouff  
Kouff

### **QODOBKA 10aad.**

#### **Buugga Hantida Saamileyda.**

Buugga hantida Saamileyda waxaa ku cad qodobada soo socda:-

- inta uu la'eg yahay Qiimaha saami kasta, inta saami uu leeyahay xubin kasta, magaciisa/magaceeda, xaddiga uu dhiibay, taariikhda la dhiibay, lambarka boonada loo jaray iyo dhamaan warbixinadiisa oo tifatiran.
- Waxaa Kaydinaya Xoghayaha Maamulka sharikadda.
- Waxaa saxiixaya Maamulka Sharikada marka la dhamaystiro caddaymaha Saamiga & Saamilaha.
- Saamilaha waxaa la siinayaa shahaado caddeyneysa saamigiisa, Waxaana saxiixaya Maamulka Sharikada Iyo Saamilaha.

### **QODOBKA 11aad.**

#### **kordhinta iyo dhimidda ra'sumaalka.**

Maaliyadda Sharikadda waa la kordhin karaa, waana la dhimi karaa, haddii ay sidaas isku raacaan xubnaha Sharikadda intooda badan ahna (2/3), lana waafajiyo sharciga Sharikadda.

### **QODOBKA 12aad.**

#### **Iibin saami**

Xubin kasta waxay iibin kartaa saamigeeda ay ku leedahay Sharikadda, waxaana mudnaanta la wareegidda leh xubnaha Sharikadda, haddii muddo hal bil ah la waayo xubin ka mid ah Sharikadda oo la wareegta saamiga la iibinaayo saamiluhu waxa uu xaq u leeyahay inuu ciddii dalbanaysa ka iibiyo ka dib marka ay aqbalaan qofkaasi Gudiga Sare ee asaasayaasha.

### **QODOBKA 13aad.**


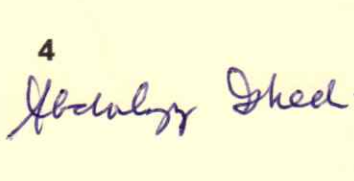
#### **Xubintii geeriyoota.**

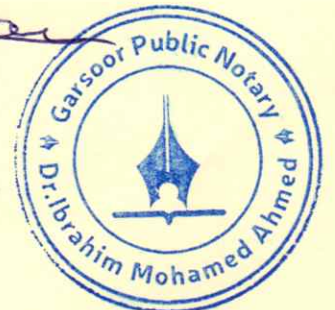
Xubinta geeriyoota oo ka mid ah Hantiilayaasha Sharikadda waxaa saamigiisa xaq u yeelanaya dhaxaltooyadiisa sharciga ah oo soo magacaabanaya wakiil hadii ay ogolaadaan in Sharikada ay kasii mid ahaadaan, sidoo kale hadii ay dalbadaan in saamigooda labaxaan sanad xisaabeedka markii uu dhamaado ayaa loo bixinayaa saamigooda.

### **QODOBKA 14aad.**

#### **Ilaha Maalgelinta Sharikadda.**

Ilaha maalgelinta Sharikadda waa maalgelinta saamileyda, deymaha waafaqsan shareecada islaamka I.W.M.

Cali  4  Sheel.



### **QODOBKA 15aad.**

#### **Xisaabta Sharikadda.**

Xisaab xirka Sharikadda:- Xisaabta Sharikadda waxaa la xirayaa 31ka July ee sanad kasta dhamaadkiisa.

- 1- Zekada:- Xisaab xirka kaddib, inta aan la qeybin faa'idada iyo khasaaraha waxaa laga bixiniyaa zekada ku waajibtay waxaana masuuliyadeeda leh Guddiga maamulka Sharikada.
- 2- Qeybsiga faa'idada iyo khasaaraha:- Qeybsiga faa'idada iyo khasaaraha waxaa lagu jaangoynayaa saamiga ay xubin kasta ku leedahay hantida Sharikadda, waxaana la qeybinayaa 31 August.

### **QODOBKA 16aad.**

#### **Shuruudaha ka mid Noqoshada.**

Qofka xubin rasmi ah ka noqon kara Sharikadda:-

- ❖ waa inuu ogolaasho ka haystaa Sharikadda si uu uga mid noqdo saamilayda.
- ❖ waa inuu dhiiba saamiga u xadidan Sharikadda oo dhamaystiran
- ❖ waa in uu ogolaado, saxiixana xeerka Sharikadda.
- ❖ waa in uuna dalka ka galin fal dambiyeed ama ficillo wax u dhimaaya sumcada qofka.

### **QODOBKA 17aad.**

#### **Luminta Xubinnimada**

- Inuu qoraal ku soo codsado ka bixidda saamilayda Sharikadda.
- Haddii uu ku xadgudbo xeerka iyo nidaamka u degsan Sharikadda.
- Haddii ay ku caddaato inuu ku takri falay hantida ama magaca Sharikadda.
- Xubintii lumisa ka mid noqoshada saamilayda waa loo celinayaa xuquuqdiisa faa'iido iyo khasaaro waqtiga xisaab xirka.

### **QODOBKA 18aad.**

#### **Baabi'idda Sharikadda.**

Sharikadda waxay ku baabi'i kartaa marka ay timaaddo xaaladaha hoos ku xusan :-

1. Haddii ay dhammaan xubnaha Shirkadda isku racaan baabi'inta Sharikadda.
2. Haddii uu burbur ku yimaado dhammaan hantida Sharikadda.
3. Haddii ay soo wajahdo hoos u dhac maaliyadeed ayna waydo kabidda saamilayda.

### **QODOBKA 19aad.**

#### **Habka uu ku dhacayo baabi'dda Sharikadda.**

Baabi'idda Sharikadda wuxuu u dhacayaa sida soo socota:-

1. Diyaarin heerka maaliyadeed ee Sharikadda.

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2. Bixinta daymaha Sharikadda lagu leeyahay.
3. Khasaaraha wuxuu ahaanayaa hadba inta boqolkiiba uu saamigiisa la'eg yahay.

### **QODOBKA 20aad.**

#### **Fadhiyada saamileyda.**

Fadhiyada saamileyda waxey u dhacayaan sida soo socota:

1. Kulamada caadiga ah ee Saamileyda waxay dhacayaan sanadkiiba mar.
2. Godoomiyaha waxa uu isugu yeeri karaa kulamo deg deg ah haddii loo baahdo, sidoo kale haddii ay is ku raacaan xubnaha Sharikadda intooda badan ahna (2/3)
3. Xubin walba waxay xaq u leedahay in la soo gaarsiiyo ogeysiis kulanka caadiga ah muddo bil ka hor mudada kulanka iyadoo loogu soo dirayo ciwaankiisa ku xusan xeer hoosaadka.

### **QODOBKA 21aad.**

#### **Gudoominta Shirarka.**

Shirarka kala duwan ee Sharikadda, waxaa shir gudoominaya gudoomiyaha Milkiilayaasha Sharikadda, haddii uu maqanyahay gudoomiyaha, waxaa shirarka gudoominaya ku xigeenkiisa ama cidii kale oo si qoraal ah ugu wakiisho gudoomiyaha marka lawaayo ku xigeenkiisa.

### **QODOBKA 22aad.**

#### **Milkiilayaasha Sharikadda. (Board Of Directors).**

Milkiilayaasha Sharikadda ayaa soo Magacaabaya Xubnaha fulinaya Howl maalmeedka Sharikada ayaga ayaana ka qaadi Kara xilalka hadii loo baahdo.

### **QODOBKA 23aad.**

#### **waxyaabaha aan lagu xusin Xeerkan.**

Dhammaan waxa aan lagu sheegin xeerkan waxaa loola noqonayaa Sharciga Islaamka qeybta mucaamalaadka iyo Sharikadaha, sidoo kale qawaaniinta dalka u degsan.


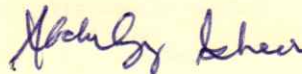
FG. wixii Shareecada islaamka ka hor imaanaya waa wax kama jiraan.

### **QODOBKA 24aad.**

- Xeerkan waxa uu ka kooban yahay 27 qodob.

### **Qodobada 25aad.**

Magaca Sharikadda ayaa loo isticmaalayaa dhammaan hantida Sharikadda sida: guryaha, gaadiidka, Bakhaarrada, qalabka, Bank Account, tiimbarayaasha, i.w.m.

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**Qodobka 26aad.**

**Nuqulada Heshiiska.**

Xeerkan waxa uu ka kooban yahay laba nuqul oo asal ah, hal nuqul waxaa la siinayaa aasaasayaasha Sharikadda, midka kalana waxaa la dhigayaa xafiiska Nootaayada si loo kaydiyo.

**QODOBKA 27aad:**

**Saxiixa saamilayda**

kadib markii ay aqriyeen saamileyda qodobada uu ka koobanyahay Xeerka Sharikadda, iyaga oo aan cidina qasbin isla markaana maskaxda ka fayow, waxa ay Nootaayada horteeda ku saxiixeen xeerkan ah dhismo Sharikad la magac baxday **TOWFIQ FISH & CHICKEN COMPANY.**

FG: Xeerkaan waxaa lagu sameeyay wax ka beddel kooban oo ku saabsan magaca, tirada milkiilayaasha, sheerarka iyo Loogada kaddib markii ay oggolaadeen ayna saxiixeen dadkii awoodda u lahaa.

**Saxiixa Milkiilayaasha Sharikadda**

No	Magaca	Jagada	Saxiixa
1	Abdulaziz Moahmed Ghedi	Guddoomiye	Abdulaziz Moahmed Ghedi
2	Ali Tahlil Hassan	Operation	Ali
3	Khalif Abdullahi Mohamud	Xubin	Khalif

**Ref: 12027/22**

**Tr: 02/01/2022**

**Sugitaanka Nootaayaha**

Aniga oo ah Nootaayo Garsoor ee Muqdisho **Dr Ibraahim Maxamed Axmed** kuna leh Xafiis Nootaayo magaalada Muqdisho Deg. Hodan waddada Taleex, waxaan halkan ku caddeynayaa in Saxiixyada kor ku Qoran ee ku saabsan Aas'aasida Sharikad ka shaqeyneysa Kaluumeysiga iyo Hilibka Digaagga, lana yiraahdo **TOWFIQ FISH & CHICKEN COMPANY.** ay yihiin kuwii dhabta ahaa ee 1- Ali Tahlil Hassan 2- Abdulaziz Moahmed Ghedi 3- Khalif Abdullahi Mohamud, waxa ayna Nootaayada horteeda ku saxiixeen Xeerkan ayaga miyir qaba cid qasabtayna aysan jirin, waana Sharikad ansax ah oo waafaqsan sharciga. waxaana lagu qoray diiwaanka Nootaayada.

**NOOTAAYAHA**

**Dr. Ibraahim Maxamed Axmed**

JAMHUURIYADDA SOOMAALIYA  
جمهورية الصومال  
SOMALI REPUBLIC  
WARAQADDA AQQONSIGA  
بطاقة الهوية  
IDENTITY CARD

L. Garankal / رقم الهوية / National ID  
26809200949773



Magaca / الاسم / Name  
ABDULAZIZ  
MOHAMED GHEDI

Taariikhda dhalashada / الميلاد / Birth  
20 Sep 1968 MOGADISHU

Taariikhda la bixiyay / الاصدار / Issue  
31 Dec 2020 MOGADISHU

Taariikhda uu dhacayo / الإنتهاء / Expiry  
30 Dec 2025

Lab / Dheddig / الجنس / Gender  
MALE







Ref: 12054/21  
Tr: 04/01/2022

## XEERKA HOOSAADKA SHIRKADA TOWFIQ FISH AND CHICKEN

### **MAS'UULIYADA GUDIYADA MAAMULKA IYO KAN FULINTA**

Gudiyada Towfiq Fish and Chicken waxay ka kooban yihiin laba gudi ee Maamulka (Board of Directories) iyo kan Fulinta.

Gudiga Maamulku ama Board of Directories, waxay ka kooban yihiin:

1. Cabdicasiis Maxamed Geedi Gudoomiye
2. Cali Tahliil Xassan Agaasime (Operation Manager)
3. Khalif Cabdullahi Muxumud Hanti-dhowre

Shaqada iyo Mas'uuliyada Gudoomiyaha

1. Waa shir gudoonka gudiga maamulka "Board of Directories"
2. Inuu isugu yeero gudiga kulamada caadiga iyo kuwa aan caadiga ahayn
3. Inuu ansixiyo go'aamada gudiga maamulka
4. Inuu xafido siyaasada guud ee Shirkada
5. Waa saxiixaha marka shirkadu galayso heshiisyo ama ay gadayso asset-ka

Shaqada iyo mas'uuliyada Agaasimaha "Operation manager"

1. Wuxuu mas'uul ka yahay shaqada maalinlaha ee Shirkada
2. Shaqaaleynta iyo shaqo ka joojinta shaqaalaha
3. Waa saxiixaha Check ta Shirkada si keli ah
4. Saxiixaha heshiisyada kunturaadlayaasha
5. Diyaarinta qorshaha sanadlaha ee Shirkada

Shaqada iyo Mas'uuliyada Hanti-dhowraha Shirkada

1. Inuu sanad waliba dhaqangaliyo sadex (3) tirakoob hanti "Audit"
2. Inuu heshiisyo la gali karo shirkadaha tirakoobka hantida
3. Inuu qiimeyn ku sameeyo baahiyaha shirkad

### **XEERKA DHAQAALAHA**

Xeerka hoos ku xusan waa inay shirkadu dhaqan galisaa xaalad kasta oo lasoo gudboonaata.

### **FAA'IIDO WADAAGA.**

Saamileyda Shirkada waxaa laga jarayaa 30% faa'iidada soo baxda kahor intaan la qaybsan. Dhaqaalahaas waxaa leh operation manager ka iyo cidkasta oo gudiga maamulka kamid ah ee ka caawisa shaqada maalin-walbaha, daily operation. Sida loo kala qaadanaya waxay ku xiran tahay marba sida ay gudiga maamulku wax u qoondeeyaan iyagoo qiimaynaya shaqada la qabtay.

### **XISAAB-XIRKA SANADKA**

Shirkada xisaabteedu waxay bilaabataa Jan 1<sup>st</sup>, waxayna xirantaa Dec 31<sup>st</sup> sanad waliba

Cali  
Abdulaziz Isheel

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Heshiiskaan  
Dhexdooda ah  
Naw taayis de Harteed  
myej ku saxiixeen  
Waxa uune ka  
Cawbanyahay  
Shan Bq



## BUDGET

- I. **Budget-ka sanadka.** Budget ka sanadka wuxuu bilaabanayaa Jan 1<sup>st</sup> wuxuuna xirmayaa Dec 31<sup>st</sup>.
- II. **Qaabka dhaqangalinta Budget ka.**
  - a. Bandhiga budget-ka. Maamulaha shirkadu wuxuu gudiga maamulka "Board of directories" usoo bandhigayaa budget-ka sanadka soo socda ugu dambayn November 15th.
  - b. Go'aan qaadashada Gudiga: Gudiga shirkadu waxay daalacanayaa burget-ka, warbixinta la socota, iyo tala soo jeedinta maamulaha. Dabadeed go'aan ayay ka gaarayaan.
  - c. Maaraynta Budget ka: Xafiiska xisaabiyuhu waa inuu helaa nuqulka burget ka. Kharajka aan ku xusnayn waa in si gaar ah loogu bandhigaa gudiga maamulka si ay u ansixiyaan.

## KOONTADA BANGIYADA

1. **Furitaanka koontooyinka.** Shirkadu waxay koontooyin ka furan kartaa bangiyada ay ansixiyeen gudiga board ka oo kali ah. Waxaana furi kara ugu yaraan laba kamid ah Gudiga Maamulka, Board of Directories.
2. **Dhaqdhaqaaqa koontooyinka:** Waxaa xisaabiyaha laga doonayaa inuu bil waliba soo daabaco dhaqdhaqaaqa koontooyinka shirkada, xisaabta xiro, dabeedna uu diiwaangaliyo nuqulada dhaqdhaqaaqa koontooyinka.
3. **Badelaada xisaabaad bil ama sanad hore:** Xisaabiyaha waxaa ka mamnuuc ah inuu badelo xisaab la xiray bil hore. Maamuluhu waa inuu password u gaar ah ku xiraa xisaabta la xiro. Hadii ay timaado baahi in la bedelo xisaab horey loo xiray, waa inuu maamuluhu goobjoog ka ahaadaa. Wixii ka badan 500 oo doolar bil gudeheed, waa in maamuluhu la socodsiiyaa gudoomiyaha board ka.

## LACAG QABASHADA

1. **Dakhliga shirkada:** Dhamaan lacagta shirkada iyo daymaha lacageed ee ay ka qaadato bangi ama shakhsi (nooc kasta oo ay tahay) waxaa lagu shubayaa koontooyinka shirkada
2. **Aqoonsiga dakhliga:** Dakhliga waxaa la aqoonsanayaa xiliga uu soo xarooday. Dakhliga shirkadu kasbatay balse aan soo xaroon waxaa loo diiwaan galinayaa hanti maqan "Receivable" Kan soo xarooday balse aan shirkadu kasbana waxaa loo diiwaan galinayaa dayn nagu taagan "Payable"
3. **Warqada Qaansheegadka:** Warqada qaansheegadka ee ka timid sharkadaha aan wax ka iibsano, iyo tan ku socota kuwa aan wax ka gadno waxaa lagu rarayaa "Upload" datada Shirkada ee Quickbooks.
4. **Dhamaan hantida maqan:** "Receivables" waxaa loo tixgalinayaa inay tahay hanti soo xaroon doonta. Hantida laga quusto soo xareynteeda waa in xisaabiyuhu u soo bandhigaa gudoomiyaha iyo madaxa dhaqaalaha maamulka, si wada jir ahna maamulka shirkadu ugu aqoonsadaa hanti luntay.
5. **Hormarinta kharajaadka:** Hadii ay shirkadu dhaqaale u horumarinayso shakhsiyaad ama shirkado ay la macaamisho sida kuwa aaragoostada, waa in laga saxiixaa warqad qaansheegad ah dabeedna lagu raraa "Upload" datada Quickbooks halka ay ka khusayso.
6. **Jeegta soo xaroota:** Waxaa laga qaadayaa copy waxaana lagu lifaaqayaa boonadii lacag dhigista iyo tan qaansheegadka shirkada waxaana la galinayaa diiwaanka billaha.



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7. **Kaashka soo xarooda.** Dhamaan kaashka waxaa wehlinaya boonada qaansheegadka Towfiq iyo tan lacag dhigista waxaana saxiixaya ruuxa qabtay, dabeedna waxaa la galinayaa diiwaanka shirkada. Waxaa shirkada ka mamnuuc ah inay isticmaasho lacag kaash oo aan soo marin koontooyinka shirkada
8. **Lacag xaraynta.** Dhamaan dakhliga shirkada noocuu doonaba ha ahaadee, waxaa lagu shubayaa koontooyinka shirkada usbuuc gudihis markii la qabtay.

### LACAG BIXINTA

- i. **Saxiixa jeegaga.** Dhamaan dhaqaalaha ka baxaya koontooyinka Shirkada waxaa bixin kara oo kaliya maamulaha iyo khasnadjiga Shirkada si keli ah.
- ii. **Saxiixa Jeeg banaan:** Waxaa mamnuuc ah in ruux leh saxiixa koontada uu saxiixo jeeg banaan.
- iii. **Boonada lacag bixinta.** Waxaa waajib ah in jeeg waliba ay wehliso boonada lacag bixinta ama tan qaansheegadka.
- iv. **Xafidaada Nuqulka Jeega iyo Boonada:** Xisaabiyuhu waa inuu bil-bil u xifdiyaa dhamaan nuqulada jeegta iyo boonooyinka lacag bixinta uuna galiyaa diiwaanka xisaabaadka sanadka.
- v. **Buuga jeegta.** Shirkadu waxay marwalba gacanta ku haynaysaa ugu yaraan 5 jeeg koonta kasta. Ruuxa yeelanaya saxiixa waa in gudiga maamulka shirkadu aqlabiyada ku ansixiyaa.
- vi. **Diyaarinta jeegta.** Dhamaan jeegta baxaysa waxaa diyaarinaya ruux shaqaalaha kamid ah ee loo xilsaaray, kaasoo aan saxiix ku lahayn koontada. Jeegta waa in horay laga siiyaa cidii loo qoray.
- vii. **Cadaynta kharashaadka.** Intaan la saxiixin jeeg, waxaa waajib ku ah ruux kasta oo saxiix leh inuu hubsado oo indha-indheeyo ducomentiga la socda, xaqiiqsadana inuu yahay kharaj xaq ah.
- viii. **Codsiga lacag-celinta.** Hadii shirkadu lacag u celinayso shakhsi ama shirkada, waa in saxiixayaashu hubsadaan codsiga kahor intaysan saxiixin. **KAASH LAMA CELIN KARO!**
- ix. **Jeeg la banaday "Cancelled":** Jeegii la banado waa in lagu hayaa diiwaanka shirkada.
- x. **Qaansheegad aan la bixin:** Qaansheegadka aan la bixin waa in lagu hayaa file loogu talagalay qaab xisaabaadkana lagu cadeeyaa.
- xi. **Isticmaalka adeegyada yar-yar oo kaash ah "Pity cash:**
  - a. Bishiiba mar ama laba, waxaa la qorayaa jeeg pity cash ah, waxaana xisaabteeda haynaya khasnadjiga shirkada.
  - b. Kaash kasta oo baxa, intuu doonaba ha ahaado, waxaa loo qorayaa boono "Pity cash Voucher.
  - c. Bishiiba mar ama laba, waxaa saxiixaya boonooyinka oo idil ruux leh saxiixa koontada oo loo xilsaaray maarayta pity cash ka. Saxiixa kadib ayuu xisaabiyuhu kula isaabtamayaa khasnadjiga, dabadeedna la diiwaan galin karaa pity cash ka.

### XEERKA AMAAHDA HANTID SHIRKADA

1. Waxaa mamnuuc ah in hantida shirkada lagu bixiyo ama loo amaahdo dano ka baxsan ganacsiga Shirkada.



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2. Hadii milkiilayaasha mid kamid ah uu si khaas ah lacag uga qaato shirkada, sharekiisa ayaa markiiba laga jarayaa.
3. Hadii uu lacagta qaato iyadoo bisha ay ka dhiman tahay in ka badan 15 casho, saamiga cusub ayuu faa'iidadiisa ku qaadanayaa. Hadiise ay ka dhiman tahay 15 casho kayar, saamigiisii hore ayu ku faa'iido wadaagayaa.
4. Milkiilihii Shirkada amaahiya dhaqaale, waxay u galaysaa share cusub oo loo yaqaan "Share B" Hadii amaahda laga qaato iyado ay bisha ka dhiman tahay 15 casho ka badan, waxaa la isku darayaa share A iyo share B ga sidaas ayuuna ku sami qaadanayaa. Balse hadii amaahda laga qaatay iyadoo ay bisha ka dhiman tahay wax ka yar 15 casho, share kiisii hore ayu ku sami qaadanayaa.
5. Shirkadu waxay xaq u leedahay inay share B-ga u celiso ruuxii lahaa goortii ay doonto iyadoon gabood falayn.

### **WARBIXINTA XISAABAADKA; FINANCIAL REPORTING**

- a. Xisaabiyaha shirkada Towfiq waa inuu xifdiyaa xisaabaadka shirkada una diyaariyaa in gudiga maamulku iyo cidii ay u xilsaartaan arki karaan markii ay doonaan.
- b. Waa in xisaabiyuhu soo gudbiyaa xisaab-xir bille ah iyo mid sanadle ah oo ay ku cadahay income iyo balance sheet statements. Iyo barbar dhig bishii hore iyo sanadkii hore.
- c. Xisaabiyayaasha Shirkada Towfiq waxaa bil-kulliyian ka mamnuuc ah inay bixiyaan lacag ama ay amraan in lacag la bixiyo xaalad kasta.

### **HESHIISYADA TOWFIQ LA GALAYSO SHIRKADO AMA SHAKHSIYAAD**

- I. Dhamaan heshiisyada shirkada Towfiq gashay ama ay hanti kula soo wareegtay waxaa haynaya maamulaha shirkada.

### **GUDIGA KORMEERKA XISAABAADKA. "AUDIT COMMITTEE"**

- I. **Gudiga kormeerka xisaabaadka.** Dhamaan gudiga maamulku waxay u xilsaaran yihiin inay indha-indheeyaan xisaabaadka shirkada si ay u gutaan waajibaadkooda maamul.
- II. **Hantidhowre madax banaan "independent auditor":** Gudiga shirkadu ama ciday u xilsaartaan waa inuu sanadkiiba sadex mar heshiis la galaa hantidhowre madax banaan si ay u hubsadaan in xisaabta shirkadu saxan tahay.
- III. **Dhaqan galinta talooyinka:** Gudiga maamulka ama ciday u xilsaartaan waa inay hubsataa in la dhaqangaliyo talooyinka hantidhowrahu soo gudbiyo.
- IV. **Mas'uuliyada hantidhowrka shirkada waxaa kamid ah:**
  - a. Inuu heshiis la galo hantidhowraha shirkada ka baxsan
  - b. Inuu hantidowraha la eego xisaabaadka shirkada
  - c. Inuu gudiga boardka la wadaago warbixinta uu soo diyaariyo hantidhowruhu
  - d. Inuu hubsado in la dhaqangaliyey talooyinka hantidhowraha

### **Xeerka Shaqada iyo Shaqaalaha Towfiq**

Xeerka waxaa ku cad heshiiska iyo waxa la iska rabo in la fuliyo . Waana in shaqaalaha la ogeysiyo.

Shirkada Towfiq waxay aqoonsan tahay horumarka iyo xuquuqda shaqaalaha, waxayna u aragtaa qof ka mid ah qoyska Towfiq.



*cali*  
*Abdulaziz Sheel*

*Kraige*

### **Xeerka / siyaasada shaqaalaha waxuu xaqiijinayaa :**

- In shaqaaluhu soo gudbisto codsi shaqo
- In lagu xusho aqoon, qibrad, tayo iyo karti ayadoon loo eegeyn dano gaar ah.
- In saacadaha shaqada iyo goobta shaqada dhibaato ku noqon shaqaalaha sharcigana waafaqaan.
- In tayadiisa iyo xirfadiisa kor loo qaado haddii sharkadu u aragto dan..
- In shaqaalaha laga diiwaan geliyo taariikh nololeedkiisa damiin keensado
- In la hubiyo in caafimaadkiisu fiican yahay oo gudan karo shaqada loo idmado.
- In aan shaqada loo qaadan qof aad u da' yar ama qasab lagu keenay.
- Saqaaluhu waxay xor u yihiin in ay shaqada ka tagaan xiligii ay rabaan, balse ay waajib tahay inuu mudo 30 casho notice ah uu siiyo shirkada.
- Shaqaaluhu waxay leeyihiin dhiirigalin sanadle ah oo lagu qiimeynayo shaqadiisa

Shaqaaluhu waa inuu saxiixaa heshiiska shaqada ee Towfiq intuusan shaqada bilaabin. Heshiiskaas oo ay ku cad yihiin: Shaqada, Mushaarka, Saacadaha iwm.

### **Maamulka Shirkada inay**

1. Go'aan ka gaarto tirada shaqaalaha loo baahan yahay iyo xirfadaha looga baahan yahay .
2. In mushaarka shaqaalaha go'aanka laga gaarayo ku salaysnaado aqoontooda.
3. In dhamaan shaqaaluhu yeeshaan Salaam Bank Account loogu shubo mushaharkooda
4. Shaqaale qorida iyo eryida waxaa ku shaqo leh maamulaha shirkada.
5. Dalacsiinta iyo mushaar kordhinta waxaa qiimaynteeda iska leh maamulaha, go'aan qaadashadana waxaa iska leh gudiga boardka.
6. Qorida shaqaalaha waxay ku imaan kartaa baahida ay soo gudbiyaan shirkada waaxyaheeda kala duwan.

### **Dawlada**

1. Diiwaan gelinta Shirkada.
2. Diiyaarinta dokumentiyaasha shirkada ee dawladu ka rabto
3. Aqoonsiga shaqaalaha Shirkada (Business cards)

### **Qodobka Xadgudubka**

#### ***Ku xadgudubka ama jabinta axdiga shirkada***

Cidii ku xadgudubta axdiga shirkada, waxay qaadaysaa wixii mas'uuliyad ah ee ka ratibma xadgudubkaas. Gudiga boarku waxaa u banaana inay shakhsigaas ka qaadaan talaabo ku haboon xadgudubka uu la yimid sida: diginin qoraal ah, shaqo joojin, hantida luntay oo laga jaro saamigiisa, iyo in laga saaro golaha guud ee boardka lagana dhigo saamile aan cod lahayn.

Saxiix: Abdulaziz Isheer  
Madaxa gudiga maamulka Towfiq  
Cabdicasiis Maxamed Geedi

Taariikh: 02/01/2022



Cali  
Abdulaziz Isheer

Kouzi



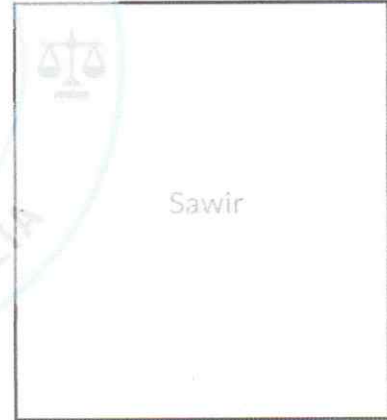
## FOOMKA BIXINTA DUKUMINTIGA

Tr. 02/03/2025

Aniga oo ah **Maxamed Cabdi Cali** waxaan halkaan ka cadeynayaa in aan ku wareejiyay **MAXAMED XASAN CISMAAN** Dukumiintiga **Original** Wakaalada Gaarka ah **Rep No. 1426/T.P.N/25, Tr. 26/02/2025**, faah faahintiisuna tahay sidan soo socota:

<b>Magaca La Wakiishaha</b>	MAXAMED XASAN CISMAAN
<b>La Wakiishay</b>	Saami
<b>Shirkadda</b>	magaca shirkadda waa towfig fish & chicken company
<b>Activity Report</b>	Akoon No: O560014102019000294001
<b>Taariikhda Wakaalada</b>	26/02/2025

**La Wakiishe:** Aniga oo ah **MAXAMED XASAN CISMAAN**, Leh Tel No. **0616692966**, Degan **Muqdisho** Waxaan Halkaan ka Cadeynayaa in aan ka Qaatay Xafiiska **Nootaayaha Tayo** Dukumiintiga Wakaalada faah faahinteedu Sare ku cadahay.



SAXIIXA DUKUMINTI BIXIYAHA

Maxamed Cabdi Cali

SAXIIXA DUKUMINTI QAADAHA

MAXAMED XASAN CISMAAN