SEERA HOLDING GROUP
(A Saudi Joint Stock Company)
INTERIM CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
TOGETHER WITH THE
INDEPENDENT AUDITOR'S REVIEW REPORT
For three and six month periods ended 30 June 2026

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ERNST & YOUNG PROFESSIONAL SERVICES (PROFESSIONAL LLC)
Paid-Up Capital: ⃁ 5,500,000 (Five Million Five Hundred Thousand Saudi Riyals)

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INDEPENDENT AUDITOR'S REVIEW REPORT
ON THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS TO THE SHAREHOLDERS OF SEERA HOLDING GROUP (A SAUDI JOINT STOCK COMPANY)

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of Seera Holding Group (A Saudi Joint Stock Company) ("the Company") and its subsidiaries (collectively referred to as "the Group") as at 30 June 2026 and the related interim condensed consolidated statement of profit or loss and other comprehensive income, for the three and six month periods ended 30 June 2026 and the related interim condensed consolidated statements of changes in equity and cash flows for the six-months period then ended, and explanatory notes. Management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with International Accounting Standard 34, "Interim Financial Reporting" ("IAS 34") as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of review

We conducted our review in accordance with International Standards on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" as endorsed in the Kingdom of Saudi Arabia. A review of interim condensed consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards of Auditing that are endorsed in the Kingdom of Saudi Arabia and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with IAS 34 as endorsed in the Kingdom of Saudi Arabia.

Other Matter

The consolidated financial statements of the Group for the year ended 31 December 2025 were audited by another auditor who expressed an unmodified opinion on those financial statements on 10 Shawwal 1447H (corresponding to 29 March 2026G). Further, the interim condensed consolidated financial statements of the Group for the three and six month periods ended 30 June 2025 and for the three month period ended 31 March 2026 were reviewed by another auditor who expressed an unmodified conclusion on those interim condensed consolidated financial statements on 12 Safar 1447H (corresponding to 6 August 2025G) and 30 Thul-Qi'dah 1447H (corresponding to 17 May 2026G), respectively.

For Ernst & Young Professional Services

Waleed G. Tawfiq
Certified Public Accountant
License No. (437)

Riyadh: 30 Safar 1448H
(13 August 2026G)

SEERA HOLDING GROUP (A Saudi Joint Stock Company)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026
(Saudi Riyals)

	Note	30 June 2026 (unaudited)	31 December 2025 (audited)
ASSETS			
Non-current			
Property and equipment	4	**4,831,502,753**	5,053,449,665
Assets under construction and development-others		**62,674,474**	56,441,287
Capital work in progress – recoverable on disposal		**344,161,627**	344,161,627
Intangible assets and goodwill		**329,877,142**	323,713,618
Investment properties		**589,335,746**	592,530,206
Investments in equity-accounted investees	5	**78,045,652**	80,241,915
Investments	6	**389,300,646**	1,007,893,090
Net investment in lease		**193,860,232**	208,654,246
Advances	8	**47,388,436**	44,673,843
Retention receivable		**748,826**	983,024
Deferred tax asset		**53,559,194**	53,707,621
		6,920,454,728	7,766,450,142
Current			
Trade and other receivables	7	**1,748,082,956**	1,673,019,859
Retention receivable		**6,005,680**	18,943,709
Asset held for sale		**-**	120,000,000
Net investment in lease		**58,363,140**	72,578,672
Due from related parties		**842,577**	3,232,927
Prepayments and advances	8	**836,294,360**	743,392,944
Investments	6	**587,230,799**	12,057,235
Inventory		**4,752,090**	6,523,041
Cash and cash equivalents	9	**1,123,497,873**	767,782,500
		4,365,069,475	3,417,530,887
Total Assets		**11,285,524,203**	11,183,981,029
EQUITY AND LIABILITIES			
Equity			
Equity attributable to owners of the parent:			
Share capital	10	**2,740,486,520**	3,000,000,000
Share premium		**707,345,000**	707,345,000
General reserve		**453,177,014**	453,177,014
Other reserves		**(35,403,533)**	(35,834,176)
Treasury shares		**(4,872,700)**	(264,386,180)
Retained earnings		**2,021,405,636**	1,898,689,522
		5,882,137,937	5,758,991,180
Non-controlling interest		**456,606,513**	437,161,863
Total Equity		**6,338,744,450**	6,196,153,043
LIABILITIES			
Non-current			
Loans and borrowings	11	**763,087,350**	813,306,323
Lease liabilities		**336,399,549**	364,664,167
Employees' end of service benefits		**169,944,579**	154,218,950
Deferred tax liabilities		**43,127,980**	46,012,819
		1,312,559,458	1,378,202,259
Current			
Bank overdraft	9	**238,762,120**	224,042,499
Loans and borrowings	11	**774,422,882**	726,770,781
Lease liabilities		**170,364,215**	193,313,869
Zakat and income taxes		**80,931,037**	77,450,954
Trade and other payables	12	**1,762,231,539**	1,763,913,700
Due to related parties		**1,540,168**	61,495
Contract liabilities		**605,968,334**	624,072,429
		3,634,220,295	3,609,625,727
Total Liabilities		**4,946,779,753**	4,987,827,986
Total Equity and Liabilities		**11,285,524,203**	11,183,981,029

AlWaleed AlNasser	**Abdullah Nasser Al Dawood**	**Muhammad Khalid**
(CEO)	(Chairman of the board of directors)	(CFO)

The accompanying notes from 1 to 20 form an integral part of these interim condensed consolidated financial statements.

SEERA HOLDING GROUP
(A Saudi Joint Stock Company)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THREE AND SIX MONTH PERIODS ENDED 30 JUNE 2026
(Saudi Riyals)

	Note	**Three months ended**		**Six months ended**	
		30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
Revenue	15	**1,253,311,211**	1,207,690,626	**2,341,984,992**	2,312,167,500
Cost of revenue		**(744,067,917)**	(761,292,181)	**(1,370,268,093)**	(1,393,545,105)
Gross profit		**509,243,294**	446,398,445	**971,716,899**	918,622,395
Selling expenses		**(138,339,716)**	(148,881,355)	**(271,622,434)**	(285,753,866)
Administrative expenses		**(256,124,552)**	(230,000,542)	**(507,475,766)**	(465,068,138)
Impairment loss on trade receivables and contract assets	7	**(47,617,430)**	(21,317,464)	**(41,500,192)**	(28,798,404)
Financial assets at FVTPL- net change in fair value		**(11,725,454)**	6,042,060	**(9,557,306)**	405,634
Impairment loss	5,8	**(5,660,575)**	(1,117,334)	**(5,824,512)**	(24,702,994)
Other income		**77,697,440**	10,814,314	**85,228,788**	36,485,315
Other expenses		**(1,931,373)**	(1,471,323)	**(7,174,792)**	(2,427,317)
Operating profit		**125,541,634**	60,466,801	**213,790,685**	148,762,625
Finance income		**15,774,399**	6,078,895	**30,792,108**	16,545,130
Finance costs		**(42,950,373)**	(44,299,072)	**(84,720,892)**	(88,535,026)
Net finance cost		**(27,175,974)**	(38,220,177)	**(53,928,784)**	(71,989,896)
Share of (loss) /profit from equity-accounted investees	5	**(6,999,943)**	998,476	**(3,184,863)**	7,401,148
Profit before zakat and tax		**91,365,717**	23,245,100	**156,677,038**	84,173,877
Zakat and income tax		**(3,517,437)**	(3,962,573)	**(14,792,081)**	(11,700,382)
Profit for the period		**87,848,280**	19,282,527	**141,884,957**	72,473,495
Other comprehensive income / (loss):					
Items that may be reclassified subsequently to profit or loss:					
Foreign currency translation differences		**12,721,477**	8,118,783	**(1,960,019)**	15,208,029
Items that will not be reclassified subsequently to profit or loss:					
Valuation gain / (loss) on investments at fair value through other comprehensive income		**2,973,240**	440,480	**(220,240)**	(3,050,600)
Other comprehensive income / (loss) for the period		**15,694,717**	8,559,263	**(2,180,259)**	12,157,429
Total comprehensive income for the period		**103,542,997**	27,841,790	**139,704,698**	84,630,924
Profit attributable to:					
Owners of the parent		**80,327,842**	3,070,331	**122,440,307**	40,142,449
Non-controlling interest		**7,520,438**	16,212,196	**19,444,650**	32,331,046
		87,848,280	19,282,527	**141,884,957**	72,473,495
Total comprehensive income attributable to:					
Owners of the parent		**96,022,559**	11,629,594	**120,260,048**	52,299,878
Non-controlling interest		**7,520,438**	16,212,196	**19,444,650**	32,331,046
		103,542,997	27,841,790	**139,704,698**	84,630,924
Earnings per share for the owners of the parent:					
Basic earnings per share	16	**0.294**	0.01	**0.448**	0.14
Diluted earnings per share	16	**0.293**	0.01	**0.447**	0.14

AlWaleed AlNasser	Abdullah Nasser Al Dawood	Muhammad Khalid
(CEO)	(Chairman of the board of directors)	(CFO)

The accompanying notes from 1 to 20 form an integral part of these interim condensed consolidated financial statements.

SEERA HOLDING GROUP (A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2026
(Saudi Riyals)

				Other reserves										
	Share capital	Share premium	General reserve	Translation reserve	Employee share option reserve	Staff general fund reserve	Charity fund reserve	Fair value reserve	Total	Treasury shares	Retained earnings	Total attributable to the owners of the parent	Non-controlling interest	Total equity
Balance at 1 January 2026 (audited)	3,000,000,000	707,545,000	453,177,014	(182,234,929)	-	77,555,280	7,565,870	(18,728,397)	(35,834,176)	(264,386,180)	1,898,609,522	5,758,991,180	437,161,865	6,196,153,045
Profit for the period	-	-	-	-	-	-	-	-	-	-	122,440,307	122,440,307	19,444,650	141,884,957
Other comprehensive loss for the period	-	-	-	(1,960,019)	-	-	-	(220,240)	(2,180,259)	-	-	(2,180,259)	-	(2,180,259)
Total comprehensive income / (loss) for the period	-	-	-	(1,960,019)	-	-	-	(220,240)	(2,180,259)	-	122,440,307	120,260,048	19,444,650	139,704,698
Net movement of staff general fund reserve	-	-	-	-	-	(275,807)	-	-	(275,807)	-	275,807	-	-	-
Share based payment expense	-	-	-	-	2,886,709	-	-	-	2,886,709	-	-	2,886,709	-	2,886,709
Changes in ownership interests														
Reduction of capital	(259,513,480)	-	-	-	-	-	-	-	-	259,513,480	-	-	-	-
Balance at 30 June 2026 (unaudited)	2,740,486,520	707,545,000	453,177,014	(184,194,948)	2,886,709	77,279,473	7,565,870	(18,948,637)	(35,403,533)	(4,872,700)	2,021,325,636	5,882,137,937	456,606,515	6,338,744,452

AlWaleed AlNasser	Abdullah Nasser Al Dawood	Muhammad Khalid
(CEO)	(Chairman of the board of directors)	(CFO)

The accompanying notes from 1 to 20 form an integral part of these interim condensed consolidated financial statements.

SEERA HOLDING GROUP (A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)
FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2026
(Saudi Riyals)

	Share capital	Share premium	General reserve	Other reserves: Translation reserve	Other reserves: Employee share option reserve	Other reserves: Staff general fund reserve	Other reserves: Charity fund reserve	Other reserves: Fair value reserve	Other reserves: Total	Treasury shares	Retained earnings	Total attributable to the owners of the parent	Non-controlling interest	Total equity
Balance at 1 January 2025 (audited)	3,000,000,000	707,345,000	453,177,014	(109,303,668)	-	78,448,339	7,565,870	(27,618,197)	(50,908,656)	(196,221,530)	1,872,235,234	5,805,667,082	378,444,107	6,264,111,189
Profit for the period	-	-	-	-	-	-	-	-	-	-	40,142,449	40,142,449	32,331,046	72,473,495
Other comprehensive income / (loss) for the period	-	-	-	15,208,029	-	-	-	(3,050,600)	12,157,429	-	-	12,157,429	-	12,157,429
Total comprehensive income / (loss) for the period	-	-	-	15,208,029	-	-	-	(3,050,600)	12,157,429	-	40,142,449	52,299,878	32,331,046	84,630,924
Staff general fund reserve paid	-	-	-	-	-	(806,111)	-	-	(806,111)	-	806,111	-	-	-
Net movement in charity fund reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of Investment FVOCI (note 6)	-	-	-	-	-	-	-	12,500,000	12,500,000	-	(12,500,000)	-	-	-
Changes in ownership interests														
Shares buyback	-	-	-	-	-	-	-	-	-	(68,164,650)	(100,052,490)	(168,217,140)	-	(168,217,140)
Balance at 30 June 2025 (unaudited)	3,000,000,000	707,345,000	453,177,014	(94,095,639)	-	77,642,228	7,565,870	(18,168,797)	(27,097,338)	(264,386,180)	1,800,731,296	5,569,749,792	410,775,153	6,180,524,848

AlWaleed AlNasser
(CEO)

Abdullah Nasser Al Dawood
(Chairman of the board of directors)

Muhammad Khalid
(CFO)

The accompanying notes from 1 to 20 form an integral part of these interim condensed consolidated financial statements.

SEERA HOLDING GROUP (A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2026
(Saudi Riyals)

	Note	30 June 2026	30 June 2025
Cash flows from operating activities			
Profit before zakat and tax		**156,677,038**	84,173,877
Adjustments for:			
- Depreciation		**269,658,150**	262,523,672
- Amortization		**22,568,172**	17,771,446
- Share based payment charge		**2,886,709**	-
- Impairment loss on trade receivables and contract assets	7	**41,500,192**	28,798,404
- Provision for employees' end of service benefits		**16,233,380**	14,385,641
- Impairment loss charged	5,7,8	**5,824,512**	24,702,994
- Net book value of vehicles disposed		**191,948,136**	234,002,986
- Finance cost		**84,720,892**	88,535,026
- Finance income		**(30,792,108)**	(16,545,130)
- Write off of trade and other receivables		**(1,486,344)**	-
- Dividend income		**(4,547,457)**	(5,546,648)
- Financial assets at FVTPL- net change in fair value		**9,557,306**	(405,632)
- Share of loss / (profit) from equity-accounted investees	5	**3,184,863**	(7,401,148)
- (Gain) / loss on sale of property and equipment		**(18,202,636)**	955,994
- Other income		**-**	(20,332,335)
Changes in working capital:			
- 'Trade and other receivables		**(112,140,021)**	(405,092,752)
- Prepayments and advances		**(92,408,930)**	(84,527,255)
- Related parties, net		**3,869,023**	(19,024)
- Trade and other payables		**(4,567,000)**	207,577,169
- Contract liabilities		**(18,104,095)**	161,047,390
Cash flows generated from operating activities		**526,379,782**	584,604,675
Additions to the vehicles, net of advances		**(204,164,837)**	(379,321,437)
Finance cost paid		**(69,590,122)**	(70,993,506)
Lease liabilities finance cost paid		**(14,990,606)**	(15,841,142)
Short term lease paid		**(3,794,543)**	(18,338,152)
Finance income received		**7,995,796**	5,442,246
Finance income received on net investment in lease		**9,036,659**	11,102,884
Employees' end of service benefits paid		**(507,751)**	(2,560,418)
Others		**-**	142,695
Zakat and income taxes paid		**(11,311,998)**	(14,981,768)
Net cash flows generated from operating activities		**239,052,380**	99,256,077
Cash flows from investing activities			
Proceeds from sale of property and equipment		**154,682,270**	102,307,894
Proceeds from sale of investments		**42,422,694**	74,446,324
Additions to property and equipment		**(6,800,227)**	(5,403,762)
Additions to intangible assets		**(11,801,842)**	(4,215,556)
Acquisition of investments		**(11,521,626)**	(2,420,346)
Lease investments principal received		**29,009,546**	10,699,616
Proceeds from short term investment		**-**	1,401,705
Dividend received		**19,555,919**	36,895,982
Additions to assets under construction and development		**(35,586,226)**	(40,942,031)
Net cash flows generated from investing activities		**179,960,508**	172,769,826
Cash flows from financing activities			
Proceeds from loans and borrowings		**388,000,000**	500,000,000
Repayment of loans and borrowings		**(390,707,036)**	(305,861,103)
Purchase of treasury shares		**-**	(168,217,148)
Lease liabilities principal paid		**(79,084,115)**	(126,042,175)
Net cash flows used in financing activities		**(81,791,151)**	(100,120,426)
Net change in cash and cash equivalents		**337,221,737**	171,905,477
Cash and cash equivalents as at 1 January		**543,740,001**	690,370,029
Effect of movements in exchange rates on cash held		**3,774,015**	(17,691,102)
Cash and cash equivalents at 30 June	9	**884,735,753**	844,584,404

AlWaleed AlNasser	**Abdullah Nasser Al Dawood**	**Muhammad Khalid**
(CEO)	(Chairman of the board of directors)	(CFO)

The accompanying notes from 1 to 20 form an integral part of these interim condensed consolidated financial statements.

1. LEGAL STATUS AND NATURE OF OPERATIONS

Seera Holding Group (the 'Company') is a Saudi Joint Stock Company registered in Riyadh, Kingdom of Saudi Arabia, under Commercial Registration No. 1010148039 having unified no 7001390348 dated 24/07/1418H corresponding to 24/11/1997. These interim condensed consolidated financial statements ("interim financial statements") comprise the Company and its subsidiaries (together referred to as the 'Group').

The Group is involved in selling tickets for scheduled air travel services, tourism, cargo, transportation, Hajj, and Umrah, arranging conference and events, education, chartered flights, furnished suites and hotels, shipping and other travel-related products and services inside and outside the Kingdom of Saudi Arabia.

The Company's registered address is building no 3730, 6477, at Taawun district PO. Box 6477, Riyadh 12476, Kingdom of Saudi Arabia.

The Group continues to monitor the regional geopolitical developments and their potential impact on Kingdom of Saudi Arabia and the broader GCC environment given that the Group's principal operations and major business FS segments are based in the Kingdom of Saudi Arabia. While the situation remains evolving, the Group maintains a robust operational framework to manage associated risks. These developments have not had a material impact on the Group's interim condensed consolidated financial statements for the period ended 30 June 2026; however, given the evolving nature of the conflict, the potential long-term impact on the Group's business will continue to be assessed on future reporting dates.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These interim financial statements have been prepared in accordance with IAS 34 "Interim Financial Reporting" as endorsed in the Kingdom of Saudi Arabia issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA"). These interim financial statements should be read in conjunction with the Group's last annual consolidated financial statements as at and for the year ended 31 December 2025 ('last annual financial statements'). The accompanying interim financial statements do not include all the information that is required to prepare a complete set of financial statements in accordance with International Financial Reporting IFRS Accounting Standards ("IFRSs") as endorsed by SOCPA. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance since the last annual financial statements.

The opening balances for comparatives used in these interim condensed consolidated financial statements have been taken from the restated comparative information presented in 2025 annual financial statements.

In addition due to seasonality, results for the interim period ended 30 June 2026 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2026.

2.2 Preparation of the financial statements

These interim financial statements have been prepared on the historical cost basis, except for the following:

- Financial assets at fair value through profit or loss;
- Financial assets at fair value through other comprehensive income;
- Share based payments at Fair value: and
- Defined benefits plan are measured at present value of future obligations using projected unit credit method.

Furthermore, these interim financial statements are prepared using the going concern basis. Certain comparative figures have been reclassified to conform with classification used for the period ended 30 June 2026.

2.3 Use of judgments and estimates

In preparing these interim financial statements, management has made the judgement, estimates, and assumptions that affect the application of the Group's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgments made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those described in the last annual financial statements.

(Saudi Riyals)

3. NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS ADOPTED BY THE COMPANY

The accounting policies used in the preparation of these interim condensed consolidated financial statements are consistent with those followed in the preparation of the Group's consolidated financial statements for the year ended 31 December 2025 except for the following amendments which apply for the first time in 2026 which does not have a material effect on the Group's Interim Condensed Consolidated Financial Statements.

Standards, amendments, interpretations	*Description*	*Effective from periods beginning on or after the following date*
Amendments to IFRS 9 and IFRS 7	Classification and Measurement of Financial Instruments	1 January 2026
Amendments to: IFRS 1 IFRS 7; IFRS 9; IFRS 10 IAS 7	Annual Improvements to IFRS	1 January 2026
IFRS S1*	General requirement for disclosure of sustainability-related financial information	1 January 2025
IFRS S2*	Climate related disclosure	1 January 2025

*Subject to endorsement of the standards by SOCPA.

Standards, interpretations and amendments issued but not yet effective

The standards, interpretations and amendments issued, but not yet effective up to the date of issuance of the condensed consolidated interim financial statements are disclosed below. The Group intends to adopt these standards, where applicable, when they become effective.

Standards, amendments, interpretations	*Description*	*Effective from periods beginning on or after the following date*
IFRS 18*	Presentation and Disclosures in Financial Statements	1 January 2027
IFRS 10 and IAS 28	Sale or contribution of assets between investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	Available for optional adoption / effective date deferred indefinitely

IFRS 18* - Presentation and Disclosures in Financial Statements

IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and applies for annual reporting periods beginning on or after 1 January 2027. The Group has not adopted the new accounting standard early in preparing these interim financial statements; however, earlier application is permitted.

The Group is in the process of assessing the estimated impact that the initial application of IFRS 18 will have on its consolidated financial statements

a) Structure of the Statement of Profit or Loss

IFRS 18 requires entities to classify all income and expenses into categories in the statement of profit or loss—namely, operating, investing, financing, zakat income tax, and discontinued operations. The classification of income and expenses depends on the main business activities of an entity. The Group has determined that it does not have a specified main business activity of investing in assets and/or providing financing to customers.

Neither net profit nor net assets will change as a result of the Group's adoption of IFRS 18. The Group will be required to present two newly defined subtotals: 'operating profit' and 'profit or loss before financing and income taxes'. However, the operating profit subtotal differs from the current operating profit subtotal presented by the Group. Based on the information currently available, the Group expects changes to the current structure of the statement of profit or loss to result from the following

Interest income and expenses are generally included in finance income and finance costs under the Group's current accounting policy and are presented in the 'net finance costs' subtotal. IFRS 18 provides specific guidance on the income and expenses classified in the investing and financing categories.

3. NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS ADOPTED BY THE COMPANY (CONTINUED)

Standards, interpretations and amendments issued but not yet effective (continued)

IFRS 18* - Presentation and Disclosures in Financial Statements (continued)

a) Structure of the Statement of Profit or Loss (continued)

Interest cost on employee benefit obligations, which is currently presented within employee costs, will be classified and presented within finance costs.

Finance income from sublease arrangements is currently presented within finance income under the Group's current accounting policy and included in the 'net finance costs' subtotal. IFRS 18 requires income and expenses arising from transactions that are part of the Group's main business activities to be presented within the operating category. Accordingly, finance income from sublease arrangements will be reclassified from finance income to the operating category.

The Group currently presents its share of profit from equity-accounted investees as a separate line item before profit before tax. IFRS 18 introduces specific presentation requirements that distinguish between integral and non-integral associates and joint ventures. Accordingly, the Group will present the share of profit or loss of equity-accounted investees separately in investing category.

Rebate income is currently presented within other income. Under IFRS 18, income and expenses arising from the Group's main business activities are presented within the operating category. Accordingly, rebate income related to the Group's operating activities will be reclassified to the operating category.

Net foreign exchange losses are currently presented within other income and expenses. IFRS 18 requires foreign exchange differences to be presented in the same category as the income and expenses from the items that gave rise to the differences. The Group has determined that these foreign exchange differences relate to its operating activities and will continue to be presented within the operating category. Therefore, the adoption of IFRS 18 will not have an impact on their classification.

b) Management-defined performance measures

Management-defined performance measures (MPMs) are subtotals of income and expenses used in public communications outside the financial statements that communicate to users management's view of an aspect of the entity's financial performance as a whole. The Group will be required to disclose specific information about MPMs in a single note in the financial statements.

The Group is in the process of determining which public communications should be considered when identifying MPMs. MPMs relate to the same reporting period as the financial statements. Therefore, MPMs disclosed by the Group following the adoption of IFRS 18 will be determined based on public communications issued by the Group relating to the 2027 interim reporting period

c) Principles of Aggregation and Disaggregation

IFRS 18 provides enhanced principles on how to group information in the financial statements (i.e., the primary financial statements and the notes). It also introduces guidance on labeling and describing items presented in the primary financial statements or disclosed in the notes.

The Group is assessing the grouping of items on the basis of similar and dissimilar characteristics. Based on this assessment, it will present line items in the primary financial statements that provide useful structured summaries and disclose additional material information in the notes.

The Group is also assessing line items currently labeled as 'other' and will use more informative labels.

d) Consequential Amendments

IFRS 18 introduces consequential amendments to IAS 7, which require entities to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The Group currently uses profit for the year/period as the starting point of the reconciliation to cash flows from operating activities. Certain adjusting items included in the reconciliation will change as a result of the new starting point.

The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows. The Group will classify cash flows from interest paid as financing activities rather than operating activities under this guidance. Cash flows from interest and dividends received and from dividends paid will continue to be classified as investing activities and financing activities, respectively

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4. PROPERTY AND EQUIPMENT

	Land & buildings	Furniture & fixtures	Office equipment	Vehicles	Air conditioners	Telecom & security systems	Tools & hardware	Right-of-use assets	Total
Cost:									
Balance at 1 January 2025	2,311,464,117	172,573,482	93,289,859	3,421,742,681	9,830,614	25,868,284	25,693,361	489,325,294	6,549,787,692
Additions	-	752,478	5,347,660	377,851,789	31,893	131,249	610,131	346,574,986	731,300,186
Transfer to intangible assets	-	-	(4,072,311)	-	-	-	-	-	(4,072,311)
Transfer from assets under construction	-	2,428,023	141,508	2,182,345	86,300	103,737	-	-	4,941,913
Transfer to inventory	-	-	-	(317,711,106)	-	-	-	-	(317,711,106)
Disposals during the period	(45,562,500)	(42,267,702)	(1,004,037)	(1,071,027)	(2,709,429)	(6,534,542)	(175,201)	(303,315,264)	(400,639,702)
Cost of damaged vehicles	-	-	-	(17,157,680)	-	-	-	-	(17,157,680)
Effect of movement in exchange rates	1,854,134	1,301,984	1,916,755	32,892	2,310	7,466	7,896	5,138,363	10,061,800
Balance at 30 June 2025	2,269,755,751	134,588,265	95,619,434	3,465,869,894	7,241,688	19,576,194	26,136,187	537,723,379	6,556,510,792
Additions	54,545	469,877	5,880,169	408,527,854	32,648	287,913	1,847,007	57,862,751	474,962,764
Transfer from assets under construction	6,281,154	10,603,563	1,712,143	34,321,262	1,106,529	537,061	2,990,522	-	57,492,234
Transferred to inventory	-	-	-	(351,206,987)	-	-	-	-	(351,206,987)
Cost of damaged vehicles	-	-	-	(17,463,539)	-	-	-	-	(17,463,539)
Disposals during the period	(1,186,717)	(2,971,811)	(3,019,386)	-	-	(222)	-	(18,232,466)	(25,410,602)
Transfer from intangible assets	-	-	1,379,343	-	-	-	-	-	1,379,343
Effect of movement in exchange rates	(248,529)	(151,138)	(295,986)	(1,648)	3,768	12,182	12,884	(1,182,663)	(1,851,130)
Balance at 31 December 2025	2,274,656,204	142,538,756	101,275,717	3,540,046,836	8,384,633	20,413,128	30,926,600	576,171,001	6,694,412,875
Balance at 1 January 2026	**2,274,656,204**	**142,538,756**	**101,275,717**	**3,540,046,836**	**8,384,633**	**20,413,128**	**30,926,600**	**576,171,001**	**6,694,412,875**
Additions	**63,453**	**1,490,908**	**4,185,079**	**202,692,837**	**16,884**	**230,275**	**2,285,628**	**29,211,406**	**240,176,470**
Transfer from intangible assets	-	-	**82,538**	-	-	-	-	-	**82,538**
Transfer from assets under construction	-	**1,164,477**	**870,502**	**1,472,000**	**44,300**	**97,305**	**15,000**	-	**3,663,584**
Transfer to inventory	-	-	-	**(275,455,265)**	-	-	-	-	**(275,455,265)**
Disposals during the period	**(9,922,500)**	**(353,517)**	**(409,806)**	-	**(189,974)**	**(28,234)**	-	**(29,295,397)**	**(40,199,428)**
Cost of damaged vehicles	-	-	-	**(14,725,234)**	-	-	-	-	**(14,725,234)**
Effect of movement in exchange rates	**(326,987)**	**(627,175)**	**(557,107)**	**(8,673)**	**1,281**	**21,716**	**(13,462)**	**(961,525)**	**(2,471,932)**
Balance at 30 June 2026	**2,264,470,170**	**144,213,449**	**105,446,923**	**3,454,022,501**	**8,257,124**	**20,734,190**	**33,213,766**	**575,125,485**	**6,605,483,608**

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4. PROPERTY AND EQUIPMENT (continued)

	Land & buildings	Furniture & fixtures	Office Equipment	Vehicles	Air Conditioners	Telecom & Security systems	Tools & Hardware	Right-of-use assets	Total
Accumulated depreciation:									
Balance at 1 January 2025	431,621,214	131,419,697	67,430,785	561,318,217	6,843,836	19,837,370	10,787,823	214,967,249	1,444,226,191
Charge for the period	3,440,946	5,871,929	4,309,686	192,132,512	220,696	892,626	1,018,745	51,442,072	259,329,212
Damaged vehicles	-	-	-	(3,300,157)	-	-	-	-	(3,300,157)
Elimination on disposals	(29,333,934)	(40,245,491)	(1,003,305)	(891,444)	(2,626,668)	(6,520,273)	(175,193)	(14,052,758)	(94,849,066)
Impairment	-	-	-	-	-	-	-	-	-
Transferred to inventory	-	-	-	(105,893,142)	-	-	-	-	(105,893,142)
Transfer to intangible assets	-	-	(1,316,274)	-	-	-	-	-	(1,316,274)
Effect of movement in exchange rates	801,538	701,809	1,394,905	27,152	2,106	4,781	6,217	2,544,666	5,483,174
Balance at 30 June 2025	406,529,764	97,747,944	70,815,797	643,393,138	4,439,970	14,214,504	11,637,592	254,901,229	1,503,679,938
Charge for the period	3,548,754	6,457,432	4,306,748	201,334,840	227,523	943,399	1,191,120	61,126,469	279,136,285
Transferred to inventory	-	-	-	(118,037,233)	-	-	-	-	(118,037,233)
Damaged vehicles	-	-	-	(3,509,435)	-	-	-	-	(3,509,435)
Elimination on disposals	(311,024)	(2,767,804)	(2,161,260)	-	-	(143)	-	(14,918,920)	(20,159,151)
Transfer from intangible assets	-	-	962,274	-	-	-	-	-	962,274
Effect of movement in exchange rates	(151,224)	(73,464)	(212,730)	(1,770)	3,457	8,346	10,799	(692,882)	(1,109,468)
Balance at 31 December 2025	409,616,270	101,364,108	73,710,829	723,179,540	4,670,950	15,166,106	12,839,511	300,415,896	1,640,963,210
Balance at 1 January 2026	**409,616,270**	**101,364,108**	**73,710,829**	**723,179,540**	**4,670,950**	**15,166,106**	**12,839,511**	**300,415,896**	**1,640,963,210**
Charge for the period	**3,836,649**	**6,632,022**	**4,920,837**	**200,013,064**	**280,240**	**937,301**	**1,436,463**	**48,407,114**	**266,463,690**
Transferred to inventory	-	-	-	**(97,293,197)**	-	-	-	-	**(97,293,197)**
Damaged vehicles	-	-	-	**(3,355,449)**	-	-	-	-	**(3,355,449)**
Elimination on disposals	**(1,716,750)**	**(233,449)**	**(387,639)**	-	**(186,639)**	**(9,331)**	-	**(28,678,033)**	**(31,211,841)**
Effect of movement in exchange rates	**(106,915)**	**(552,493)**	**(377,419)**	**(6,928)**	**1,614**	**25,732**	**(8,175)**	**(560,974)**	**(1,585,558)**
Balance at 30 June 2026	**411,629,254**	**107,210,188**	**77,866,608**	**822,537,030**	**4,766,165**	**16,119,808**	**14,267,799**	**319,584,003**	**1,773,980,855**
Carrying amounts:									
At 30 June 2026 (unaudited)	**1,852,840,916**	**37,003,261**	**27,580,315**	**2,631,485,471**	**3,490,959**	**4,614,382**	**18,945,967**	**255,541,482**	**4,831,502,753**
At 31 December 2025 (audited)	1,865,039,934	41,174,648	27,564,888	2,816,867,296	3,713,683	5,247,022	18,087,089	275,755,105	5,053,449,665

Land and buildings include lands amounting to SR 1.47 billion (31 December 2025: SR 1.47 billion) which are not depreciated. Included within the vehicles is a net book value amount of SR 2.63 billion (31 December 2025 : 2.82 billion) in respect of vehicles used in the car rental business to customers.

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5. INVESTMENTS IN EQUITY-ACCOUNTED INVESTEES

	Percentage holding		Amount	
Investees name	**30 June 2026 (unaudited)**	31 December 2025 (audited)	**30 June 2026 (unaudited)**	31 December 2025 (audited)
Joint ventures				
Taqniatech Company for Communication Technology JV (TAQJV)	**70%**	70%	-	-
Almosafer Marketplace for Travel and Tourism Company	**50%**	50%	**7,624,207**	7,340,169
Associates				
Felix Airways Limited (FAL)	**30%**	30%	-	-
Al Tayyar Travel and Tourism - Abu Dhabi (TTAD)	**49%**	49%	-	-
Voyage Amro Travel (VAT)	**49%**	49%	-	-
2Share Emerging Technology (TSET)	**35%**	35%	-	-
Net Tours & Travels LLC (NT)	**44.3%**	44.3%	-	-
Saudi Heritage Hospitality Company (SHHC)	**20%**	20%	-	-
Equinox Group Limited (EGL)	**40%**	40%	-	-
Wadi Middle East S.A.R.L. (WME)	**33.3%**	33.3%	-	-
CHME Limited (CHM)	**40%**	40%	-	-
Riyadh Front for Exhibitions and Conventions	**40%**	40%	**32,802,324**	35,804,787
My Family Meal for Ready-Made Meals	**37%**	37%	-	-
Barmy Army Limited	**35%**	35%	**10,863,036**	9,961,611
Lions Rugby Travel Limited	**45%**	45%	**26,756,085**	27,135,348
			78,045,652	80,241,915

Movement in investment in equity accounted investees

	30 June 2026 (unaudited)	31 December 2025 (audited)	30 June 2025 (unaudited)
Balance brought forward	**80,241,915**	113,288,054	113,288,054
Additions	**1,521,626**	5,794,013	2,420,346
Share of (loss) / profit from investees	**(3,184,863)**	49,340,169	7,401,148
Dividend	-	(68,006,801)	(29,873,174)
Impairment	-	(8,413,896)	(8,339,669)
Adjusted*	-	(16,526,521)	-
Effect of movement in exchange rates	**(533,026)**	4,766,897	5,170,700
Balance carried forward	**78,045,652**	80,241,915	90,067,405

The Group has no material contingent liability or capital commitments relating to its interest in the investees as at 30 June 2026 and 31 December 2025.

*During year end 31 December 2025, the company has adjusted its due to related party balance as part of settlement against the net investment held in Riyadh Front for Exhibitions and Conventions.

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6. INVESTMENTS

Investments	30 June 2026 (unaudited)	31 December 2025 (audited)
Investments classified at fair value through profit & loss (FVTPL)		
Private funds	**54,800,937**	94,927,975
Public funds	**28,745,773**	18,541,501
Equity shares	**-**	2,057,235
Investments classified at fair value through other comprehensive income (FVTOCI)		
Public funds	**91,179,360**	91,399,600
Investments classified at amortized cost		
Term deposits	**577,000,000**	587,000,000
Sukuks	**224,805,375**	226,024,014
	976,531,445	1,019,950,325
Divided into:		
Non-current	**389,300,646**	1,007,893,090
Current	**587,230,799**	12,057,235

The Group has recorded an amount SR 3 million unrealized gain from Al-Inma Hospitality REIT fund under other comprehensive income during the six months period ended 30 June 2026 (31 Dec 2025: loss of SR 3.6 million)

7. TRADE AND OTHER RECEIVABLES

	30 June 2026 (unaudited)	31 December 2025 (audited)
Trade receivables	**1,949,600,133**	1,807,791,045
Provision for expected credit loss	**(349,201,683)**	(309,187,835)
	1,600,398,450	1,498,603,210
Other receivables:		
Accrued incentives	**51,537,428**	28,852,740
Provision against accrued incentive**	**(12,124,512)**	-
	39,412,916	28,852,740
Employees' receivables	**12,555,334**	11,785,243
Taxes	**15,048,493**	17,222,539
Receivable from fund manager	**8,881,653**	84,907,734
Accrued finance income	**17,599,254**	3,839,601
Deferred consideration receivable *	**48,619,894**	-
Others	**5,566,962**	27,808,792
	147,684,506	174,416,649
	1,748,082,956	1,673,019,859

The summary for the movement of impairment loss on trade receivables is as follows:

	30 June 2026 (unaudited)	31 December 2025 (audited)	30 June 2025 (unaudited)
Balance as at 1 January	**309,187,835**	242,215,768	242,215,768
Impairment loss charge for the period / year	**41,500,192**	81,284,467	28,798,404
Write off	**(1,486,344)**	(14,312,400)	-
Balance as at 30 June / 31 December	**349,201,683**	309,187,835	271,014,172

* The Group has reassessed the deferred consideration receivable on its previous disposal of Careem Inc, based on communication received from Uber Technologies Inc during second quarter of 2026 and has recorded a receivable amounting to SR 48.6 million in these interim financial statements.

**Provision against other receivable have been reported as impairment loss during the period in the interim condensed consolidated statement of profit or loss and other comprehensive income

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8. PREPAYMENTS AND ADVANCES

	30 June 2026 (unaudited)	31 December 2025 (audited)
Prepayments		
Rentals from short term leases	15,584,833	14,902,923
Insurance	31,931,421	31,766,009
Subscription fees	32,606,899	21,714,700
Others	21,557,758	39,044,622
	101,680,911	107,428,254
Other advances		
Advances to suppliers	822,560,680	729,592,452
Provision for advances	(103,068,986)	(102,601,519)
	719,491,694	626,990,933
Advances	47,388,436	44,673,843
Advances for letter of guarantee margins (see note 14)	1,582,469	3,690,156
Other advances	13,539,286	5,283,601
	782,001,885	680,638,533
	883,682,796	788,066,787
Divided into:		
Non-current	47,388,436	44,673,843
Current	836,294,360	743,392,944

9. CASH AND CASH EQUIVALENTS

	30 June 2026 (unaudited)	31 December 2025 (audited)
Cash in hand	1,338,407	1,205,101
Bank balances	1,122,159,466	766,577,399
Cash and cash equivalents in the statement of financial position	1,123,497,873	767,782,500
Bank overdrafts used for cash management purposes	(238,762,120)	(224,042,499)
Cash and cash equivalents in the statement of cash flows	884,735,753	543,740,001

10. CAPITAL AND RESERVES

Share capital

	30 June 2026 (unaudited)	31 December 2025 (audited)
At the beginning of the period / year	300,000,000	300,000,000
Share cancellation*	(25,951,348)	-
Issued and fully paid	274,048,652	300,000,000
Par value @ SR 10 each	2,740,486,520	3,000,000,000

*On 3rd June 2026 the Extraordinary General Assembly approved the Board of Directors' recommendation to reduce the company's capital from 3,000,000,000 Saudi Riyals to 2,740,486,520 Saudi Riyals, and consequently reducing the number of the company's shares from 300,000,000 shares to 274,048,652 shares by canceling 25,951,348 ordinary shares from treasury shares, including 2,034,737 ordinary shares from the total treasury shares allocated to the employee shares program.

All ordinary shares rank equally with regards to the Group's residual assets.

Holders of these shares are entitled to dividends as declared from time to time and are entitled to one vote per share at general meetings of the Company.

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11. LOANS AND BORROWINGS

	30 June 2026 (unaudited)	31 December 2025 (audited)
Non-current liabilities		
Secured bank loans	**763,087,350**	813,306,323
Unsecured bank loans	**-**	-
	763,087,350	813,306,323
Current liabilities		
Current portion of secured bank loans	**745,881,898**	698,229,797
Unsecured loans	**28,540,984**	28,540,984
	774,422,882	726,770,781

These represent Islamic financing arrangements structured as Murabaha, Tawaruq, or Forward / Term Sale facilities obtained by the Group with local banks at the rate of prevailing market interest rate with last payment to be made between September 2026 and February 2029. This financing is being repaid on a quarterly and semi-annually basis at the prevailing market rate. The loans are secured against promissory notes and assignment of revenue related cashflows.

12. TRADE AND OTHER PAYABLES

	30 June 2026 (unaudited)	31 December 2025 (audited)
Trade payables	**1,254,380,161**	1,166,467,754
Supplier payables	**122,931,823**	191,054,071
Unclaimed refund	**162,476,951**	167,105,174
Accrued salaries and benefits	**117,901,543**	136,816,702
Accrued rents and utilities	**8,649,241**	5,407,395
Others	**95,891,820**	97,062,604
	507,851,378	597,445,946
	1,762,231,539	1,763,913,700

13. RELATED PARTY TRANSACTIONS

The significant related party transactions are broken down as follows:

13.1 Related parties' transactions

Senior management remuneration

The aggregate amount charged in these interim financial statements for remuneration, including all benefits to Chief Executive Officer (C.E.O.), Directors and Executives of the Company is as follows:

	30 June 2026 (unaudited)			**30 June 2025 (unaudited)**		
	Non-executive / independent board members	**Key management personnel**	**Total**	**Non-executive / independent board members**	**Key management personnel**	**Total**
Managerial remuneration	-	**1,764,804**	**1,764,804**	-	1,793,624	1,793,624
Housing & Travel allowance	-	**634,188**	**634,188**	-	648,772	648,772
Business Trips	-	**11,835**	**11,835**	-	317,737	317,737
Bonus	-	**2,172,225**	**2,172,225**	-	-	-
End of Service Benefits	-	**199,916**	**199,916**	-	200,745	200,745
Total	-	**4,782,968**	**4,782,968**	-	2,960,878	2,960,878

Directors of the Company control 2.51% (31 December 2025: 2.51%) of the voting shares of the Company.

A number of key management personnel or related parties occupy positions in other companies (related parties) that allow them to exercise substantial control or influence over those companies.

A number of these companies have engaged in transactions with the Group during the period. The transactions with related parties are made at approved contractual terms.

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13. RELATED PARTY TRANSACTIONS AND BALANCES (CONTINUED)

Related party transactions mainly represent purchases, sales and services rendered which are undertaken at mutually agreed terms and approved by the Board.

		30 June2026 (unaudited)				
Related party	**Relationship**	**Sales**	**Purchases**	**Receipts**	**Payments**	**Other costs / (revenues)**
Riyad Front for Exhibitions and Conventions	Associate	-	-	1,690,477	2,533,054	-
Al-Raedah Finance Company	Ownership interest by Chairman of the BOD	35,844	-	-	-	25,651
Almosafer Marketplace for Travel and Tourism Company	Joint venture	9,219,045	10,308,147	11,299,234	9,293,132	(1,623,053)

		30 June 2025 (unaudited)				
Related party	Relationship	Sales	Purchases	Receipts	Payments	Other costs / (revenues)
Riyad Front for Exhibitions and Conventions	Associate	-	-	8,114,670	(3,088,517)	11,283,924
Al-Raedah Finance Company	Ownership interest by Managing director	230,677	-	250,000	-	-

14. COMMITMENTS AND CONTINGENCIES

Capital commitments

As at 30 June 2026, the Group has capital commitments of SR 92.1 million (31 December 2025 : SR 109.2 million) with respect to property developments, software development and construction of new office premises.

Contingencies

On 30 June 2026, the Group has letters of guarantees amounting to SR 648.2 million (31 December 2025 : SR 728 million) issued by the Group's banks in favor of certain suppliers. Included in letter of guarantees is an amount of SR 1.6 million (31 December 2025 : SR 3.7 million) related to guarantee on margins' deposit.

Status with ZATCA

Zakat and tax assessment for 2021– 2024

The Company has not received any zakat assessments for the years 2021, 2022, 2023 and 2024. However, during the financial year 2025, ZATCA has requested the relevant information related to the zakat return for FY2024, which the company has duly provided.

VAT assessment

All VAT assessments have been finalized and closed till the financial year 2024.

Overseas tax

The Company has duly filed all its tax returns and there are no significant open items with the tax authorities.

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15. REVENUE

	Three months (unaudited)		Six months (unaudited)	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
Revenue from contract with customers as agent				
Airline ticketing & incentives	**183,972,609**	106,466,493	**320,207,846**	250,699,832
Hotel booking	**156,192,513**	128,649,976	**243,917,508**	214,729,239
Train ticketing	**19,432,028**	18,048,173	**36,855,993**	33,603,283
Others	**17,660,114**	8,114,703	**36,910,017**	14,603,784
	377,257,264	261,279,345	**637,891,364**	513,636,138
Revenue from contract with customers as principal				
Package holidays	**415,907,636**	456,986,095	**805,900,536**	816,019,874
Sale of vehicle	**111,397,189**	108,141,421	**183,097,791**	220,060,040
Shipments	**6,968,164**	2,185,328	**13,724,649**	4,560,847
Property and room rentals	**40,046,492**	33,906,153	**80,284,058**	81,532,646
Others	**8,163,412**	17,192,979	**13,082,798**	26,660,356
	582,482,893	618,411,976	**1,096,089,832**	1,148,833,763
Lease revenue				
Vehicle lease arrangements	**167,960,331**	162,194,823	**337,227,179**	326,662,850
Vehicle rental arrangements	**99,951,546**	134,635,425	**213,365,863**	258,093,024
Property and room rentals	**14,135,356**	22,289,170	**31,968,713**	43,659,478
	282,047,233	319,119,418	**582,561,755**	628,415,352
Other operating revenue	**11,523,821**	8,879,887	**25,442,041**	21,282,247
	1,253,311,211	1,207,690,626	**2,341,984,992**	2,312,167,500

With respect to the recognition of revenue as commission income, management believes that the following factors indicate that the Group acts as an agent.

- Another service supplier is primarily responsible for fulfilling the contract;
- The Group does not have inventory risk;
- The Group does not have discretion in establishing prices for the other supplier's services and, therefore, the benefit that the Group can receive from those services is limited; and
- The Group's consideration is in the form of commission.

Disaggregation of revenue

In the following table, revenue is disaggregated by primary geographical market. The table also shows a comparison of revenue broken down with the Group's five strategic divisions, which constitute its reportable segments.

(Saudi Riyals)

15. REVENUE (continued)

Disaggregation of revenue (continued)

	30 June 2026 (Three months) (unaudited)						
	Reportable segments						
Primary geographical markets	**Ticketing**	**Tourism**	**Transportation**	**Hospitality**	**Property rentals**	**All other segments**	**Total**
Kingdom of Saudi Arabia	**155,960,907**	**236,723,808**	**386,277,230**	**40,046,492**	**14,135,356**	**15,568,213**	**848,712,006**
United Kingdom	**52,946,402**	**330,431,806**	-	-	-	-	**383,378,208**
Egypt	**239,270**	**8,631,940**	-	-	-	-	**8,871,210**
United Arab Emirates	-	-	-	-	-	**285,175**	**285,175**
Kuwait	**3,330,740**	**7,391,509**	-	-	-	**1,342,363**	**12,064,612**
	212,477,319	**583,179,063**	**386,277,230**	**40,046,492**	**14,135,356**	**17,195,751**	**1,253,311,211**
Timing of revenue recognition							
Services transferred at a point in time	**212,477,319**	**167,271,427**	**111,397,189**	**8,937,482**	-	-	**500,083,417**
Services transferred over time	-	**415,907,636**	**274,880,041**	**31,109,010**	**14,135,356**	**17,195,751**	**753,227,794**
	212,477,319	**583,179,063**	**386,277,230**	**40,046,492**	**14,135,356**	**17,195,751**	**1,253,311,211**

	30 June 2025 (Three months) (unaudited)						
	Reportable segments						
Primary geographical markets	Ticketing	Tourism	Transportation	Hospitality	Property rentals	All other segments	Total
Kingdom of Saudi Arabia	59,822,289	222,523,201	416,129,377	33,906,153	22,289,170	2,277,038	756,947,228
United Kingdom	61,752,574	364,708,224	-	-	-	-	426,460,798
Egypt	-	2,219,409	-	-	-	257,482	2,476,891
United Arab Emirates	3,543,517	1,127,140	-	-	-	5,686,079	10,356,736
Kuwait	5,425,455	6,023,518	-	-	-	-	11,448,973
	130,543,835	596,601,492	416,129,377	33,906,153	22,289,170	8,220,599	1,207,690,626
Timing of revenue recognition							
Services transferred at a point in time	130,543,835	139,615,397	108,141,421	5,265,543	-	-	383,566,196
Services transferred over time	-	456,986,095	307,987,956	28,640,610	22,289,170	8,220,599	824,124,430
	130,543,835	596,601,492	416,129,377	33,906,153	22,289,170	8,220,599	1,207,690,626

(Saudi Riyals)

15. REVENUE (continued)

Disaggregation of revenue (continued)

	30 June 2026 (Six months) (unaudited)						
	Reportable segments						
Primary geographical markets	**Ticketing**	**Tourism**	**Transportation**	**Hospitality**	**Property rentals**	**All other segments**	**Total**
Kingdom of Saudi Arabia	**256,744,069**	**301,702,642**	**747,415,482**	**80,284,058**	**31,968,713**	**28,713,048**	**1,446,828,012**
United Kingdom	**109,469,791**	**752,975,824**	-	-	-	-	**862,445,615**
Egypt	**565,160**	**10,402,521**	-	-	-	-	**10,967,681**
United Arab Emirates	**3,105,991**	**832,158**	-	-	-	**519,923**	**4,458,072**
Kuwait	**5,909,654**	**8,550,556**	-	-	-	**2,825,402**	**17,285,612**
	375,794,665	**1,074,463,701**	**747,415,482**	**80,284,058**	**31,968,713**	**32,058,373**	**2,341,984,992**
Timing of revenue recognition							
Services transferred at a point in time	**375,794,665**	**268,563,165**	**183,097,791**	**15,793,855**	-	-	**843,249,476**
Services transferred over time	-	**805,900,536**	**564,317,691**	**64,490,203**	**31,968,713**	**32,058,373**	**1,498,735,516**
	375,794,665	**1,074,463,701**	**747,415,482**	**80,284,058**	**31,968,713**	**32,058,373**	**2,341,984,992**

	30 June 2025 (Six months) (unaudited)						
	Reportable segments						
Primary geographical markets	Ticketing	Tourism	Transportation	Hospitality	Property rentals	All other segments	Total
Kingdom of Saudi Arabia	170,076,613	302,785,673	824,994,421	81,532,646	43,659,478	2,277,038	1,425,325,869
United Kingdom	116,449,780	734,028,860	-	-	-	-	850,478,640
Egypt	-	3,347,728	-	-	-	451,655	3,799,383
United Arab Emirates	4,574,914	2,147,388	-	-	-	8,314,003	15,036,305
Kuwait	9,492,647	8,034,656	-	-	-	-	17,527,303
	300,593,954	1,050,344,305	824,994,421	81,532,646	43,659,478	11,042,696	2,312,167,500
Timing of revenue recognition							
Services transferred at a point in time	300,593,954	234,324,431	220,060,040	14,271,743	-	-	769,250,168
Services transferred over time	-	816,019,874	604,934,381	67,260,903	43,659,478	11,042,696	1,542,917,332
	300,593,954	1,050,344,305	824,994,421	81,532,646	43,659,478	11,042,696	2,312,167,500

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16. EARNINGS PER SHARE

Basic and diluted (EPS)

The calculation of basic and diluted earnings has been based on the following profit attributable to ordinary shareholders and the weighted-average number of ordinary shares outstanding.

Profit attributable to ordinary shareholders

	(Three months)		(Six months)	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
Profit attributable to ordinary shareholders (unaudited)	**80,327,842**	3,070,331	**122,440,307**	40,142,449

Weighted-average number of ordinary shares

	(Three months)		(Six months)	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
Weighted average number of ordinary shares for the purpose of basic earnings	**273,561,382**	275,328,999	**273,561,382**	277,397,063
Weighted average number of ordinary shares for employee stock options granted	**487,270**	-	**487,270**	-
Weighted average number of ordinary shares for the purpose of diluted earnings	**274,048,652**	275,328,999	**274,048,652**	277,397,063

Earnings per share attributable to owners of the parent

	(Three months)		(Six months)	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
Basic (unaudited)	**0.294**	0.01	**0.448**	0.14
Diluted (unaudited)	**0.293**	0.01	**0.447**	0.14

17. FAIR VALUE AND FAIR VALUE HIERARCHY

The Group measures financial instruments, such as investments at fair value at each statement of financial position date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset considers a market participant's ability to generate economic benefits from the asset's highest and best use or by selling it to another market participant that would utilize the asset in its highest and best use. The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

17. FAIR VALUE AND FAIR VALUE HIERARCHY (continued)

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy. This is described, as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognized in the consolidated financial statements at fair value on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. The Group determines the policies and procedures for both recurring fair value measurement, and for non-recurring measurement. External valuers are involved for valuation of significant assets. The involvement of external valuers is decided by the Group after discussion with the Group's Audit Committee. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. The Company decides, after discussions with the Group's external valuers, which valuation techniques and inputs to use for each case.

At each reporting date, the Group analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies. For this analysis, the Group verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents. The Group also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy, as explained above.

The Group has not disclosed the fair value for financial instruments such as short-term trade and other receivables, trade and other payables and, short term investments and cash and bank balances, because their carrying amounts are a reasonable approximation of fair values largely because of short term maturity of these instruments. Group has disclosed the fair values of long term Murabaha finance measured. The fair value of murabaha finance facility is approximately the same as the carrying value.

Categories of financial assets and liabilities

The table on the next page shows carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value. See the following pages for the categories of financial assets and liabilities:

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17. FAIR VALUE AND FAIR VALUE HIERARCHY (continued)

Categories of financial assets and liabilities (continued)

	Carrying amount			Total	Fair value			Total
30 June 2026 (unaudited)	**Financial instruments - FVTPL**	**Financial instruments - FVTOCI**	**Financial instruments at amortized cost**		**Level 1**	**Level 2**	**Level 3***	
Financial assets								
Investments	83,546,710	91,179,360	801,805,375	976,531,445	119,925,133	856,606,312	-	976,531,445
Advance for investments	22,287,590	-	-	22,287,590	-	-	22,287,590	22,287,590
Net investment in lease	-	-	193,860,232	193,860,232	-	-	-	193,860,232
Current:								
Cash and cash equivalents	-	-	1,123,497,873	1,123,497,873	-	-	-	1,123,497,873
Trade receivables	-	-	1,600,398,450	1,600,398,450	-	-	-	1,600,398,450
Net investment in lease	-	-	58,363,140	58,363,140	-	-	-	58,363,140
Due from related parties	-	-	842,577	842,577	-	-	-	842,577
Total financial assets	105,834,300	91,179,360	3,778,767,647	3,975,781,307	-	-	-	3,975,781,307
Financial liabilities								
Non-current:								
Loans and borrowings	-	-	763,087,350	763,087,350	-	-	-	763,087,350
Lease liabilities	-	-	336,399,549	336,399,549	-	-	-	336,399,549
Current:								
Bank overdraft	-	-	238,762,120	238,762,120	-	-	-	238,762,120
Loans and borrowings	-	-	774,422,882	774,422,882	-	-	-	774,422,882
Lease liabilities	-	-	170,364,215	170,364,215	-	-	-	170,364,215
Trade and other payables	-	-	1,377,311,984	1,377,311,984	-	-	-	1,377,311,984
Due to related parties	-	-	1,540,168	1,540,168	-	-	-	1,540,168
Total financial liabilities	-	-	3,661,888,268	3,661,888,268	-	-	-	3,661,888,268

*These reflect advances for investment amounting to SAR 22.8 million. The fair value of these advances was categorized as Level 3 at 30 June 2026. This is because the shares / units have not been received by the Group for the advances in investment and there were no recent observable arm's length transactions in the shares hence reported at cost as fair value.

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17. FAIR VALUE AND FAIR VALUE HIERARCHY (continued)

Categories of financial assets and liabilities (continued)

	Carrying amount			Total	Fair value			Total
31 December 2025 (audited)	Financial instruments - FVTPL	Financial instruments - FVTOCI	Financial instruments at amortized cost		Level 1	Level 2	Level 3	
Financial assets								
Non-current:								
Investments	115,526,711	91,399,600	813,024,014	1,019,950,325	111,998,336	907,951,989	-	1,019,950,325
Advances	23,409,733	-	-	23,409,733	-	-	23,409,733	23,409,733
Net investment in lease	-	-	208,654,246	208,654,246	-	-	-	208,654,246
Current:								
Cash and cash equivalents	-	-	767,782,500	767,782,500	-	-	-	767,782,500
Trade receivables	-	-	1,498,605,210	1,498,605,210	-	-	-	1,498,605,210
Investment in lease	-	-	72,578,672	72,578,672	-	-	-	72,578,672
Due from related parties	-	-	3,232,927	3,232,927	-	-	-	3,232,927
Total financial assets	138,936,444	91,399,600	3,363,877,569	3,594,213,613	-	-	-	3,594,213,613
Financial liabilities								
Non-current:								
Loans and borrowings	-	-	813,306,323	813,306,323	-	-	-	813,306,323
Lease liabilities	-	-	364,664,167	364,664,167	-	-	-	364,664,167
Current:								
Bank overdraft	-	-	224,042,499	224,042,499	-	-	-	224,042,499
Loans and borrowings	-	-	726,770,781	726,770,781	-	-	-	726,770,781
Lease liabilities	-	-	193,313,869	193,313,869	-	-	-	193,313,869
Trade and other payables	-	-	1,357,521,825	1,357,521,825	-	-	-	1,357,521,825
Due to related parties	-	-	61,495	61,495	-	-	-	61,495
Total financial liabilities	-	-	3,679,680,959	3,679,680,959	-	-	-	3,679,680,959

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18. OPERATING SEGMENTS

Basis for segmentation

The Group has the following five strategic divisions, which are its reportable segments. These divisions offer different services and are managed separately because they have different economic characteristics such as trends in sales growth, rates of return and level of capital investment and have different marketing strategies.

The following summary describes the operations of each reportable segment:

Reportable segments	**Operations**
Ticketing	Providing air, ferry and train ticketing services across the Group.
Tourism	Providing tourism, package holidays and rooms for rent across the Group.
Transportation	Providing car rental, chartered flights and delivery of shipments across the Group.
Hospitality	Providing hotel rooms and catering services mainly in the Kingdom of Saudi Arabia.
Property rentals	Providing investment properties on operating lease mainly in the Kingdom of Saudi Arabia.

Other operations include sundry services such as event management, IT support, advertising, drivers professional fee, insurance brokerage, triptyque and international driving license. None of these segments met the quantitative thresholds for reportable segments in 2026 or 2025.

The Group's Executive Committee (CODM) reviews the internal management reports of each segment at least quarterly.

Inter-segment pricing is determined on an arm's length basis.

Information about reportable segments

Information related to each reportable segment is set out below. Segment profit before tax is used to measure performance because management believes that such information is the most relevant in evaluating the results of the respective segments relative to other entities that operate in the same industries.

	Three months ended 30 June 2026 (unaudited)						
	Reportable segments						
	Ticketing	**Tourism**	**Transportation**	**Hospitality**	**Property rentals**	**All other segments**	**Total**
External revenues	**-**	**415,907,636**	**386,277,230**	**40,046,492**	**14,135,356**	**17,195,751**	**873,562,465**
Inter-segment revenue	**-**	**-**	**-**	**-**	**-**	**1,502,189**	**1,502,189**
External commissions	**212,477,319**	**167,271,427**	**-**	**-**	**-**	**-**	**379,748,746**
Segment revenue	**212,477,319**	**583,179,063**	**386,277,230**	**40,046,492**	**14,135,356**	**18,697,940**	**1,254,813,400**
Segment profit before zakat and tax	**18,792,996**	**26,289,287**	**3,820,621**	**33,246,086**	**8,397,278**	**819,449**	**91,365,717**

	Three months ended 30 June 2025 (unaudited)						
	Reportable segments						
	Ticketing	Tourism	Transportation	Hospitality	Property rentals	All other segments	Total
External revenues	-	456,986,095	416,129,377	33,906,153	22,289,170	8,220,599	937,531,394
Inter-segment revenue	-	-	-	-	-	7,097,805	7,097,805
External commissions	130,543,835	139,615,397	-	-	-	-	270,159,232
Segment revenue	130,543,835	596,601,492	416,129,377	33,906,153	22,289,170	15,318,404	1,214,788,431
Segment (loss) / profit before zakat and tax	(50,254,951)	(8,129,819)	55,514,873	5,913,844	9,546,725	10,654,428	23,245,100

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18. OPERATING SEGMENTS (continued)

	Six months ended 30 June 2026 (unaudited)						
	Reportable segments						
	Ticketing	**Tourism**	**Transportation**	**Hospitality**	**Property rentals**	**All other segments**	**Total**
External revenues	**-**	**805,900,536**	**747,415,482**	**80,284,058**	**31,968,713**	**32,058,373**	**1,697,627,162**
Inter-segment revenue	**-**	**-**	**-**	**-**	**-**	**2,799,632**	**2,799,632**
External commissions	**375,794,665**	**268,563,165**	**-**	**-**	**-**	**-**	**644,357,830**
Segment revenue	**375,794,665**	**1,074,463,701**	**747,415,482**	**80,284,058**	**31,968,713**	**34,858,005**	**2,344,784,624**
Segment profit / (loss) before zakat and tax	**22,537,064**	**30,460,931**	**45,112,364**	**47,356,065**	**20,239,463**	**(9,028,849)**	**156,677,038**
Segment assets	**2,474,073,772**	**3,343,939,948**	**3,311,087,033**	**2,539,977,647**	**956,913,748**	**985,638,194**	**13,611,630,342**
Segment liabilities	**1,090,069,310**	**1,473,329,677**	**1,847,948,927**	**65,997,412**	**58,362,754**	**411,071,673**	**4,946,779,753**

	Six months ended 30 June 2025 (unaudited)						
	Reportable segments						
	Ticketing	Tourism	Transportation	Hospitality	Property rentals	All other segments	Total
External revenues	-	816,019,874	824,994,421	81,532,646	43,659,478	11,042,696	1,777,249,115
Inter-segment revenue	-	-	2,666,261	-	-	13,716,322	16,382,583
External commissions	300,593,954	234,324,431	-	-	-	-	534,918,385
Segment revenue	300,593,954	1,050,344,305	827,660,682	81,532,646	43,659,478	24,759,018	2,328,550,083
Segment (loss) / profit before zakat and tax	(59,994,691)	5,891	110,010,006	13,793,688	20,358,983	-	84,173,877
Segment assets	2,539,046,041	3,416,638,459	3,493,322,214	2,580,148,145	1,073,772,533	861,272,205	13,964,199,597
Segment liabilities	1,257,209,178	1,530,272,610	2,166,798,134	94,042,165	32,298,551	166,572,706	5,247,193,344

Reconciliations of information on reportable segments to interim financial statements

	Three months ended		**Six months ended**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
	(unaudited)	(unaudited)	**(unaudited)**	(unaudited)
Revenues				
Total revenue for reportable segments	**1,236,115,460**	1,199,470,027	**2,309,926,619**	2,303,791,065
Revenue for other segments	**18,697,940**	15,318,404	**34,858,005**	24,759,018
Elimination of inter-segment revenue	**(1,502,189)**	(7,097,805)	**(2,799,632)**	(16,382,583)
Consolidated revenue	**1,253,311,211**	1,207,690,626	**2,341,984,992**	2,312,167,500

	Three months ended		**Six months ended**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
	(unaudited)	(unaudited)	**(unaudited)**	(unaudited)
Profit before zakat and tax				
Total profit before zakat and tax for reportable segments	**90,546,268**	12,590,674	**165,705,887**	84,173,877
Profit before zakat and tax for other segments	**819,449**	10,654,426	**(9,028,849)**	-
Consolidated profit before zakat and tax	**91,365,717**	23,245,100	**156,677,038**	84,173,877

(Saudi Riyals)

18. OPERATING SEGMENTS (continued)

	30 June 2026 (unaudited)	31 December 2025 (audited)
Assets		
Total assets for reportable segments	**12,625,992,148**	12,741,807,467
Assets for other segments	**985,638,194**	812,932,603
Inter-segment eliminations	**(2,326,106,139)**	(2,370,759,041)
Consolidated assets	**11,285,524,203**	11,183,981,029

	30 June 2026 (unaudited)	31 December 2025 (audited)
Liabilities		
Total liabilities for reportable segments	**4,535,708,080**	4,795,784,957
Liabilities for other segments	**411,071,673**	192,043,029
Consolidated liabilities	**4,946,779,753**	4,987,827,986

Management looks at some other information which is detailed below :

	Six months period ended 30 June 2026 (unaudited)						
	Almosafer-travel	**Lumi-car rental**	**Hospitality**	**Portman**	**Corporate**	**Elimination**	**Total**
Gross booking value	**4,430,344,426**	**760,498,281**	**101,816,604**	**2,945,064,545**	**27,876,454**	-	**8,265,600,310**
Revenues	**606,816,640**	**760,498,281**	**101,816,604**	**862,445,615**	**10,407,852**	-	**2,341,984,992**
Gross Profit	**375,429,446**	**206,550,863**	**61,541,081**	**317,855,651**	**10,339,858**	-	**971,716,899**
Operating expenses, net	**(290,023,844)**	**(94,552,037)**	**(5,881,992)**	**(276,119,975)**	**(7,183,789)**	-	**(673,761,637)**
EBITDA	**85,405,602**	**332,228,107**	**71,098,798**	**41,735,676**	**3,156,070**	-	**533,624,253**

	Six months period ended 30 June 2025 (unaudited)						
	Almosafer-travel	Lumi-car rental	Hospitality	Portman	Corporate	Elimination	Total
Gross booking value	4,128,367,185	827,660,682	107,043,310	2,764,705,597	27,876,454	-	7,855,653,228
Revenues	573,649,340	827,660,682	107,043,310	850,478,640	(46,664,472)	-	2,312,167,500
Gross Profit	352,427,061	245,756,258	63,139,054	306,291,802	(48,991,780)	-	918,622,395
Operating expenses, net	(272,214,074)	(71,735,807)	(28,637,189)	(275,984,968)	(43,366,070)	-	(691,938,108)
EBITDA	79,946,403	384,843,377	52,385,407	30,306,835	(94,478,001)	-	453,004,021

	Three months period ended 30 June 2026 (unaudited)						
	Almosafer-travel	**Lumi-car rental**	**Hospitality**	**Portman**	**Corporate**	**Elimination**	**Total**
Gross booking value	**2,543,928,557**	**394,440,643**	**50,334,999**	**1,444,925,290**	**(9,050,174)**	-	**4,424,579,315**
Revenues	**416,524,704**	**394,440,643**	**50,334,999**	**383,378,208**	**8,632,657**	-	**1,253,311,211**
Gross Profit	**227,244,690**	**92,515,877**	**30,978,287**	**148,566,259**	**9,938,181**	-	**509,243,294**
Operating expenses, net	**(160,145,433)**	**(51,222,751)**	**4,531,157**	**(141,116,443)**	**1,697,861**	-	**(346,255,609)**
EBITDA	**67,099,257**	**152,428,777**	**43,245,863**	**7,449,816**	**11,685,547**	-	**281,909,260**

	Three months period ended 30 June 2025 (unaudited)						
	Almosafer-travel	Lumi-car rental	Hospitality	Portman	Corporate	Elimination	Total
Gross booking value	2,402,240,850	416,129,377	46,433,856	1,430,987,677	9,292,937	-	4,305,084,697
Revenues	367,894,936	416,129,377	46,433,856	426,460,798	(49,228,341)	-	1,207,690,626
Gross Profit	195,254,614	125,231,641	26,471,740	155,651,321	(56,210,871)	-	446,398,445
Operating expenses, net	(149,753,463)	(37,219,901)	(12,160,066)	(137,939,907)	(16,607,711)	-	(353,681,048)
EBITDA	45,121,014	193,813,708	29,333,460	17,711,414	(79,691,908)	-	206,287,688

19. SUBSEQUENT EVENTS

There are no subsequent events that require disclosure or amendments to these accompanying interim financial statements.

20. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

These interim financial statements have been approved by the board of directors on 26 Safar 1448H corresponding to 9 August 2026.