CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED FINANCIAL STATEMENTS (UN-AUDITED) FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND INDEPENDENT AUDITOR'S REVIEW REPORT

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED FINANCIAL STATEMENTS (UN-AUDITED) FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND INDEPENDENT AUDITOR'S REVIEW REPORT

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BDO الدكتور محمد العمري وشركاه
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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED FINANCIAL STATEMENTS

The Shareholders of
Canadian General Medical Center Complex Company
(A Saudi Joint Stock Company)

Introduction

We have reviewed the accompanying interim condensed statement of financial position of Canadian General Medical Center Complex Company - "Saudi Joint Stock Company" ("the Company") as of September 30, 2025, and the related interim condensed statement of profit or loss and other comprehensive income for the three-month and nine-month periods then ended, and the interim condensed statements of changes in equity and cash flows for the nine-month period then ended, and other explanatory notes. Management is responsible for the preparation and presentation of these interim condensed financial statements in accordance with International Accounting Standard 34 –Interim Financial Reporting" ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these interim condensed financial statements based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", that is endorsed in the Kingdom of Saudi Arabia. A review of interim condensed 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 on 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 financial statements are not prepared in all material respects, in accordance with IAS 34 that is endorsed in the Kingdom of Saudi Arabia.

For Dr. Mohamed Al-Amri & Co.

د. محمد العمري وشركاه ـ محاسبون قانونيون
شركة مهنية رقم ٣٢٣/١١/٦٦/٢
س.ت ٢٠٥٠١٠٥٨٢٢
Dammam
Certified Public Accountants
Dr. Mohamed Al-Amri & Co.

Ahmed Al Jumah
Certified Public Accountant
Registration No. 621

Dammam, on 14 Jumada Al-Awwal, 1447 (H)
Corresponding to 05 November, 2025 G

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025
(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

	Notes	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
ASSETS			
Non-current assets			
Property and equipment	4	**22,177,819**	16,920,881
Right-of-use assets	5	**6,791,898**	7,288,505
Total non-current assets		**28,969,717**	24,209,386
Current assets			
Inventories		**3,466,783**	3,421,737
Trade receivables	6	**57,733,168**	41,764,529
Prepayments and other receivables		**6,257,390**	10,745,620
Due from a related party	9.C	**967**	-
Investment at fair value through profit or loss (FVTPL)	7	**33,707,068**	35,074,253
Cash and cash equivalents		**788,664**	4,659,967
Total current assets		**101,954,040**	95,666,106
TOTAL ASSETS		**130,923,757**	119,875,492
EQUITY AND LIABILITIES			
Equity			
Share capital		**77,000,000**	77,000,000
Actuarial reserve		**(1,616,689)**	(856,463)
Retained earnings		**21,787,750**	17,725,975
Total equity		**97,171,061**	93,869,512
Liabilities			
Non-current liabilities			
Employees' benefits obligations		**7,836,167**	6,696,709
Lease liabilities	5	**3,928,543**	4,744,896
Total non-current liabilities		**11,764,710**	11,441,605
Current liabilities			
Trade and other payables		**16,875,338**	8,918,855
Due to a related party	9.D	**744,278**	915,811
Lease liabilities	5	**2,791,940**	2,570,882
Provision for zakat	8	**1,576,430**	2,158,827
Total current liabilities		**21,987,986**	14,564,375
Total liabilities		**33,752,696**	26,005,980
TOTAL EQUITY AND LIABILITIES		**130,923,757**	119,875,492

The accompanying notes from 1 to 16 form an integral part of these un-audited interim condensed financial statements.

Finance Manager	**CEO**	**Chairman**
	Saad	

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2025
(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

		Three-Month Period Ended		Nine-Month Period Ended	
	Note	**September 30, 2025 (Un-audited)**	September 30,2024 (Un-audited)	**September 30, 2025 (Un-audited)**	September 30,2024 (Un-audited)
Revenue	10	**41,687,814**	29,216,123	**104,030,318**	80,440,560
Cost of revenue		**(29,073,311)**	(22,051,091)	**(74,256,523)**	(61,765,063)
Gross profit		**12,614,503**	7,165,032	**29,773,795**	18,675,497
General and administrative expenses		**(5,320,699)**	(3,428,891)	**(11,893,745)**	(8,803,814)
Selling and marketing expenses		**(498,689)**	(961,246)	**(1,881,410)**	(2,800,870)
Expected credit loss / reversal on trade receivables	6	**(243,255)**	10,493	**(750,723)**	(406,953)
Operating profit		**6,551,860**	2,785,388	**15,247,917**	6,663,860
Fair value changes of investments at FVTPL	7	**(2,338,296)**	-	**(1,354,843)**	-
Finance cost		**(203,406)**	(223,597)	**(637,743)**	(576,411)
Other income, net		**(11,588)**	434,984	**76,121**	1,760,652
Profit before Zakat		**3,998,570**	2,996,775	**13,331,452**	7,848,101
Zakat	8	**(513,694)**	(563,977)	**(1,569,677)**	(2,045,557)
Net profit for the period		**3,484,876**	2,432,798	**11,761,775**	5,802,544
Other comprehensive income					
Items that will not be reclassified to profit or loss in subsequent periods:					
Loss on remeasurement of employees' benefit obligations		**(268,909)**	(403,571)	**(760,226)**	(619,212)
Total comprehensive income for the period		**3,215,967**	2,029,227	**11,001,549**	5,183,332
Earnings per share - basic and diluted	11	**0.05**	0.03	**0.15**	0.08

The accompanying notes from 1 to 16 form an integral part of these un-audited interim condensed financial statements.

Finance Manager	CEO	Chairman

Saad

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025
(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

	Share capital	Statutory reserve	Actuarial reserve	Retained earnings	Total
For the nine-month period ended September 30, 2024 (un-audited)					
Balance at January 01, 2024	77,000,000	6,758,115	442,016	7,628,729	91,828,860
Net profit for the period	-	-	-	5,802,544	5,802,544
Other comprehensive loss	-	-	(619,212)	-	(619,212)
Total comprehensive income for the period	-	-	(619,212)	5,802,544	5,183,332
Dividend (note 13)	-	-	-	(6,930,000)	(6,930,000)
Transfer to retained earnings	-	(6,758,115)	-	6,758,115	-
Balance at September 30, 2024	77,000,000	-	(177,196)	13,259,388	90,082,192
For the nine-month period ended September 30, 2025 (un-audited)					
Balance at January 01, 2025	**77,000,000**	**-**	**(856,463)**	**17,725,975**	**93,869,512**
Net profit for the period	**-**	**-**	**-**	**11,761,775**	**11,761,775**
Other comprehensive loss	**-**	**-**	**(760,226)**	**-**	**(760,226)**
Total comprehensive income for the period	**-**	**-**	**(760,226)**	**11,761,775**	**11,001,549**
Dividend (note 13)	**-**	**-**	**-**	**(7,700,000)**	**(7,700,000)**
Balance at September 30, 2025	**77,000,000**	**-**	**(1,616,689)**	**21,787,750**	**97,171,061**

The accompanying notes from 1 to 16 form an integral part of these un-audited interim condensed financial statements.

Finance Manager | **CEO** | **Chairman**

Saad

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF CASH FLOWS
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2025
(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

	For the nine-month period ended	
	September 30, 2025 (Un-audited)	September 30,2024 (Un-audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before zakat	**13,331,452**	7,848,101
Adjustments for non-cash items:		
Depreciation of property and equipment	**2,691,499**	1,500,281
Depreciation on right-of-use assets	**1,990,133**	1,399,442
Employees' benefits obligations – provision	**1,020,650**	650,112
Finance cost	**637,743**	576,411
Loss / (gain) on disposal of property and equipment	**2,154**	(4,528)
Expected credit loss on trade receivables	**750,723**	406,953
Fair value changes of investment at FVTPL	**1,354,843**	-
	21,779,197	12,376,772
Changes in working capital		
Inventories	**(1,056,376)**	(1,115,252)
Trade receivables	**(16,719,362)**	(3,856,405)
Prepayments and other receivables	**4,488,230**	(6,534,683)
Trade and other payables	**4,104,535**	669,090
Due from a related party	**(967)**	(90,435)
Due to a related party	**(171,533)**	468,748
Cash generated from operations	**12,423,724**	1,917,835
Employees' benefits obligations paid	**(869,663)**	(1,189,732)
Zakat paid	**(2,152,074)**	(2,645,171)
Net cash generated from / (used in) operating activities	**9,401,987**	(1,917,068)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to investments at fair value through profit or loss (FVTPL)	**(35,318,854)**	-
Proceeds from disposal of investments at fair value through profit or loss (FVTPL)	**35,331,196**	-
Additions to property and equipment	**(6,987,967)**	(4,129,776)
Proceeds from disposal of property and equipment	**48,706**	53,478
Net cash used in investing activities	**(6,926,919)**	(4,076,298)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	**(3,850,000)**	(6,930,000)
Repayment of lease liabilities	**(2,496,371)**	(2,723,161)
Net cash used in financing activities	**(6,346,371)**	(9,653,161)
Net change in cash and cash equivalents	**(3,871,303)**	(15,646,527)
Cash and cash equivalents at beginning of the period	**4,659,967**	53,360,555
Cash and cash equivalents at end of the period	**788,664**	37,714,028
The significant non-cash transactions are as follows:		
Additions to property and equipment transferred from inventory	**1,011,330**	1,193,430
Additions to right-of-use assets and lease liabilities	**1,493,526**	5,411,441

The accompanying notes from 1 to 16 form an integral part of these un-audited interim condensed financial statements.

Finance Manager | **CEO** | **Chairman**

Saad

1. ORGANIZATION AND PRINCIPAL ACTIVITIES

Canadian General Medical Center Complex Company (the "Company") is a Saudi joint stock company initially incorporated as a limited liability company registered in Dammam, Kingdom of Saudi Arabia under Commercial Registration No. 2050058605 dated Safar 13, 1429H (corresponding to February 20, 2008).

During the year 2020, the Company increased its share capital in several stages from ⃁ 2 million to ⃁ 77 million in addition to the entry of new shareholders. Later on, the shareholders of the Company decided to convert the Company from a Limited Liability Company to a Saudi Joint Stock Company under the same Commercial Registration. The Company obtained Ministerial approval for the said conversion on Jumada Al-Awwal 15, 1442 H, corresponding to December 30, 2020.

The Capital Market Authority, in its decision issued on Dhu al-Qi'dah 18, 1442 -H (corresponding to June 28, 2021), approved the Company's request to register its shares for direct listing in the Parallel Market – Nomu.

In 2023, the Company's Board of Directors resolved in their meeting held on July 6, 2023, to approve the transition of the Company's listing from the Parallel Market (Nomu) to the Main Market, subject to obtaining the required regulatory approvals. Subsequently, on July 27, 2025, the Company submitted its application for the transition to the main market through the designated online portal provided by the relevant regulatory authorities.

On October 1, 2025 (corresponding to 09/04/1447H), the Saudi Exchange issued its resolution approving the Company's request to transfer from the Nomu – Parallel Market to the Main Market.

The Company's share capital is ⃁ 77,000,000 divided into 77,000,000 shares of ⃁ 1 each as at September 30, 2025, December 31, 2024 and September 30, 2024.

The main activities of the Company are management of hospitals and health centers and trade in hospital tools and equipment and ambulances under License No. 10045 dated Jumada Al-Awwal 18, 1436 -H (corresponding to March 9, 2015).

The Company's registered office is located at Dammam, Kingdom of Saudi Arabia.

These interim condensed financial statements include the assets, liabilities and financial results of the Company and its following branches:

Branch CR NO.	CR Date (Hijri)	CR Date (Gregorian)	City
2050116858	03/11/1439-H	16/07/2018-G	Dammam
2055026411	22/04/1439-H	09/01/2018-G	Jubail
2059004078	08/06/1438-H	07/03/2017-G	Abqaiq
2051056715	15/05/1435-H	16/03/2014-G	Khobar
1009042659	18/11/1445-H	26/05/2024-G	Riyadh

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

These interim condensed financial statements have been prepared in accordance with International Accounting Standard 34 - "Interim Financial Reporting" (IAS-34) endorsed in the Kingdom of Saudi Arabia and other standards and pronouncement that are issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA").

These interim condensed financial statements do not include all the information and disclosures required in annual financial statements and therefore, should be read in conjunction with the Company's annual financial statements for the year ended December 31, 2024. In addition, results for the nine-month period ended September 30, 2025 are not necessarily indicative of the results that may be expected for the financial year ending December 31, 2025.

The significant judgements made by management in applying the Company's key sources of estimation uncertainty are similar to those described in the Company's annual financial statements for the year ended December 31, 2024.

These interim condensed financial statements have been presented in Saudi Riyals ("⃁") which is also the functional currency of the Company. All figures have been rounded off to the nearest Saudi Riyals, unless otherwise stated.

(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

3. MATERIAL ACCOUNTING POLICIES

The methods of computation and accounting policies adopted in the preparation of these interim condensed financial statements are consistent with those followed in the preparation of the Company's annual financial statements for the year ended December 31, 2024, except for the following amendments which applied for the first time in 2025. However, these are either not relevant to the Company's activities or require accounting which is consistent with the Company's current accounting policies.

3.1 Standards and amendments issued and applied effective in current period

There are no new standards issued, however, there are amendments to the following standards, which are effective in current period and have no material impact on Company's interim condensed financial statement;

Amendments to standard	Description	Effective for annual years beginning on or after
IAS 21	Amendments- Lack of Exchangeability	January 1, 2025

3.2 Impact of accounting standards to be effective in future periods

There are a number of standards and interpretations which have been issued by the International Accounting standards Board that are effective for periods beginning subsequent to December 31, 2025 (the date of the Company's next annual financial statements) that the Company has decided not to adopt early. The Company does not believe that these standards and interpretations will have a material impact on its interim condensed financial statements once adopted.

4. PROPERTY AND EQUIPMENT

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Net book value at beginning of period / year	**16,920,881**	11,010,830
Additions during the period / year	**6,987,967**	8,030,666
Transfers during the period / year	**1,011,330**	-
Depreciation charged during the period / year	**(2,691,499)**	(2,003,037)
Disposals during the period / year	**(50,860)**	(117,578)
Net book value at the end of the period / year	**22,177,819**	16,920,881

5. RIGHT OF USE ASSETS AND LEASE LIABILITIES

Right of use assets

The following is a reconciliation of changes in right-of-use assets:

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Net book value at beginning of period / year	**7,288,505**	3,907,209
Additions during the period / year	**1,531,536**	5,411,441
Adjustments during the period / year	**(38,010)**	-
Depreciation charged during the period / year	**(1,990,133)**	(2,030,145)
Net book value at the end of the period / year	**6,791,898**	7,288,505

(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

5. RIGHT OF USE ASSETS AND LEASE LIABILITIES (CONTINUED)

Lease liabilities

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Balance at beginning of period / year	**7,315,778**	4,379,035
Interest expense during the period / year	**409,498**	509,102
Additions during the period / year	**1,531,536**	5,411,441
Adjustments during the period / year	**(39,958)**	-
Paid during the period / year	**(2,496,371)**	(2,983,800)
Balance at the end of the period / year	**6,720,483**	7,315,778
Less: current portion	**(2,791,940)**	(2,570,882)
Non-current portion	**3,928,543**	4,744,896

6. TRADE RECEIVABLES

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Trade receivables	**65,155,292**	48,435,930
Less: Expected credit loss	**(7,422,124)**	(6,671,401)
	57,733,168	41,764,529

Receivables include an amount of ⃁ 19.2 million (2024: ⃁ 17.4 million) from a single customer.

Movement of expected credit loss:

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Opening balance	**6,671,401**	6,293,700
Charged during the period / year	**750,723**	377,701
Closing balance	**7,422,124**	6,671,401

7. INVESTMENT AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Opening	**35,074,253**	-
Additions during the period / year	**35,318,854**	35,000,000
Fair value changes of investment at FVTPL	**(1,354,843)**	74,253
Disposal during the period / year	**(35,331,196)**	-
Balance at the end of the period / year	**33,707,068**	35,074,253

During the year 2024, the Company's management entered into a local Discretionary Portfolio Management ("DPM") agreement managed by the investment manager. The Company has elected to classify such investments at fair value through profit or loss (FVTPL). The value of said investments as at September 30, 2025 amounted to ⃁ 33,707,068 (December 31, 2024: ⃁ 35,074,253) including cash amounted to ⃁ 2,763,788 (December 31, 2024: ⃁ 3,600,000).

(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

8. PROVISION FOR ZAKAT

A- Movement of zakat provision

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Balance at beginning of the period / year	**2,158,827**	2,178,857
Charged during the period / year	**1,569,677**	2,158,827
Under provision for prior years	**-**	466,314
Payments during the period / year	**(2,152,074)**	(2,645,171)
Balance at the end of the period / year	**1,576,430**	2,158,827

B- Status of zakat assessment

The Company has submitted its Zakat returns till the year ended December 31, 2024, and obtained the zakat certificate.

9. TRANSACTIONS WITH RELATED PARTIES

9.A It includes entities under common directorship, Board of Directors (executive and non-executive members) and the key management personnel of the Company. The following are the benefits paid or due to key management personnel for their services:

	September 30, 2025 (Un-audited)	September 30, 2024 (Un-audited)
Short-term employee benefits and salaries	**2,414,934**	2,093,167
End of service benefits	**127,703**	157,007
	2,542,637	2,250,174

9.B The transactions with related parties during the period are as follows:

Related party	**Nature of transaction**	**September 30, 2025 (Un-audited)**	September 30, 2024 (Un-audited)
Academy of Learning Company	Services	**-**	133,811
Khairat Al-Ammariah Real Estate Co.	Leasehold improvements	**-**	1,876,300
	Leases of building	**588,898**	1,029,600
	Commission	**-**	25,740
Mehan for Human Resources	Recruitment services	**4,893,956**	1,285,397

9.C Due from a related party

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Khairat Al-Ammariah Real Estate Co	**967**	-
	967	-

(All amounts expressed in Saudi Riyals "⃁" unless otherwise mentioned)

9. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

9. D Due to a related party

	September 30, 2025 (Un-audited)	December 31, 2024 (Audited)
Mehan for Human Resources	**744,278**	915,811
	744,278	915,811

10. REVENUE

	For the three-month period ended		**For the nine-month period ended**	
	September 30, 2025 (Un-audited)	September 30, 2024 (Un-audited)	**September 30, 2025 (Un-audited)**	September 30, 2024 (Un-audited)
Corporate customers	**40,999,143**	28,163,050	**102,162,900**	77,780,503
Individual customers	**688,671**	1,053,073	**1,867,418**	2,660,057
	41,687,814	29,216,123	**104,030,318**	80,440,560

	For the three-month period ended		**For the nine-month period ended**	
	September 30, 2025 (Un-audited)	September 30, 2024 (Un-audited)	**September 30, 2025 (Un-audited)**	September 30, 2024 (Un-audited)
Cash revenue	**691,572**	1,053,073	**1,872,272**	2,660,057
Credit revenue	**40,996,242**	28,163,050	**102,158,046**	77,780,503
	41,687,814	29,216,123	**104,030,318**	80,440,560

	For the three-month period ended		**For the nine-month period ended**	
	September 30, 2025 (Un-audited)	September 30, 2024 (Un-audited)	**September 30, 2025 (Un-audited)**	September 30, 2024 (Un-audited)
At point in time	**3,974,936**	4,581,161	**11,928,391**	10,008,697
Over time	**37,712,878**	24,634,962	**92,101,927**	70,431,863
	41,687,814	29,216,123	**104,030,318**	80,440,560

All revenue is earned inside the Kingdom of Saudi Arabia.

11. EARNINGS PER SHARE - BASIC AND DILUTED

Considering the Company doesn't have any dilutive instruments as of September 30, 2025 and September 30, 2024, dilute earnings per share is the same as basic earnings per share which is as follows:

	For the three-month period ended		**For the nine-month period ended**	
	September 30, 2025 (Un-audited)	September 30, 2024 (Un-audited)	**September 30, 2025 (Un-audited)**	September 30, 2024 (Un-audited)
Net profit for the period	**3,484,876**	2,432,798	**11,761,775**	5,802,544
Weighted average number of ordinary shares	**77,000,000**	77,000,000	**77,000,000**	77,000,000
Basic and diluted earnings per share	**0.05**	0.03	**0.15**	0.08

12. SEGMENT REPORTING

The Company has one segment, which is providing of medical services. The Company operates only in the Kingdom of Saudi Arabia and has no other geographical segment.

Transactions with major customers

The revenue from one of the major customers represent 42% of the total amount of the revenue for the period ended September 30, 2025 (September 30, 2024: 49%).

13. DIVIDEND

On March 25, 2024, the Board of Directors of the Company, with the authorization of the shareholders in their meeting held on June 20, 2023, resolved to distribute cash dividend amounted to ⃁ 6,930,000 (⃁ 0.09 per share) for the second half of the year 2023.

On March 17, 2025, the Board of Directors of the Company, with the authorization of the shareholders in their meeting held on June 24, 2024, resolved to distribute cash dividend amounted to ⃁ 3,850,000 (⃁ 0.05 per share) for the year 2024 and it was paid on May 25, 2025.

On August 14, 2025, the Board of Directors of the Company, with the authorization of the shareholders in their meeting held on June 15, 2025 resolved to distribute cash dividend amounted to ⃁ 3,850,000 (⃁ 0.05 per share) for the first half of the year 2025.

14. MEASUREMENT OF FAIR VALUE

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, on the assumption that market participants act in their economic best interest.
All assets and liabilities that are measured at fair value or whose fair value is disclosed in the interim condensed financial statements are classified according to the scope of the fair value hierarchy shown below:

- Level 1: Quoted (unadjusted) prices quoted in active markets for assets or liabilities that are identical to those being measured.
- Level 2: The inputs that can be observed or monitored for the asset or liability, directly or indirectly, other than the published prices included within the first level.
- Level 3: Inputs that cannot be observed for the asset or liability.

The Company believes that the carrying values of its financial assets and financial liabilities as of September 30, 2025, and September 30, 2024 approximate their fair values because of their short-term nature. The investments measured at fair value through profit or loss represent investments in equity securities traded in active market and are classified at Level 1 of the fair value hierarchy.

15. SIGNIFICANT EVENT

On June 15, 2025, the Extraordinary General Assembly approved the Company's purchase of a number of its own shares, with a maximum of 500,000 shares, for the purpose of allocating them to the Company's employees within the Employee Share Scheme. The purchase will be financed from the Company's own resources. The Board of Directors shall be authorized to complete the purchase within a maximum period of eighteen months from the date of the resolution of the Extraordinary General Assembly. The Company shall retain the purchased shares for a period not exceeding ten years from the date of the Extraordinary General Assembly's approval, as the maximum period for allocation to eligible employees. Upon the expiry of this period, the Company shall follow the procedures and regulations stipulated in the relevant laws and regulations.

16. APPROVAL OF THE INTERIM CONDENSED FINANCIAL STATEMENTS

These interim condensed financial statements were approved by the Board of Directors of the Company on 01 November, 2025.