

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
(A SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)
AND INDEPENDENT AUDITOR'S REVIEW REPORT
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)
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FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

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Independent Auditor's Review Report

To the Shareholders

Perfect Presentation for Commercial Services Company

(A Saudi Joint Stock Company)

Riyadh, Kingdom of Saudi Arabia

Introduction

We have reviewed the accompanying interim condensed statement of financial position of Perfect Presentation for Commercial Services Company (the "Company") as at March 31, 2026 and the related interim condensed statements of profit or loss and other comprehensive income, changes in equity and cash flows for the three-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")', as 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' as 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 as endorsed in the Kingdom of Saudi Arabia.

Baker Tilly Professional Services



Majed Moneer AlNemer
(Certified Public Accountants - License No. 381)
Riyadh, on Dhul-Qi'dah 30, 1447H
Corresponding to May 17, 2026G

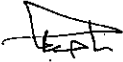


PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
(A SAUDI JOINT STOCK COMPANY)


INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

(All amounts are presented in Saudi Riyals unless otherwise stated)

	<u>Note</u>	<u>March 31, 2026</u> <u>(Unaudited)</u>	<u>December 31, 2025</u> <u>(Audited)</u>
ASSETS			
Non-current assets			
Property and equipment		212,785,353	211,827,895
Intangible assets		34,863,568	35,387,745
Right-of-use assets		2,258,607	2,518,698
Total non-current assets		249,907,528	249,734,338
Current assets			
Inventory		8,732,485	8,791,098
Due from related parties	4	29,011,139	29,815,639
Contracts assets	8	809,510,031	719,173,009
Trade receivables	5	691,216,821	778,460,345
Prepayments and other receivables		74,711,123	60,326,091
Cash and cash equivalents		51,204,479	86,830,432
Total current assets		1,664,386,078	1,683,396,614
TOTAL ASSETS		1,914,293,606	1,933,130,952
EQUITY AND LIABILITIES			
Equity			
Share capital Paid	6	330,000,000	330,000,000
Statutory reserve	6	55,827,902	55,827,902
Retained earnings		317,982,919	285,728,280
Employee stock plan		-	-
Foreign currency translation reserve		(1,798,295)	-
Total equity		702,012,526	671,556,182
Liabilities			
Non-current liabilities			
Employees' defined benefits obligation		61,145,454	57,355,369
Lease liabilities		1,410,445	1,421,004
Long-term borrowings	7	83,000,000	83,000,000
Total non-current liabilities		145,555,899	141,776,373
Current liabilities			
Trade payables		209,488,393	193,065,962
Due to related parties	4	618,106	5,895,504
Short-term borrowings	7	637,718,929	664,689,563
Contract liabilities	8	47,898,957	47,618,581
Other payables and accruals		161,021,579	199,938,131
Current portion of lease liabilities		465,243	976,682
Zakat payable		9,513,974	7,613,974
Total current liabilities		1,066,725,181	1,119,798,397
Total liabilities		1,212,281,080	1,261,574,770
TOTAL EQUITY AND LIABILITIES		1,914,293,606	1,933,130,952



Chairman of Board of Directors
Nasser Al Bassam



Chief Executive Officer
Ehsan Doughman



Chief Financial Officer
Maher Bawadi

The accompanying notes form an integral part of these interim condensed financial statements

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
(A SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHE COMPREHENSIVE INCOME (UNAUDITED)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

(All amounts are presented in Saudi Riyals unless otherwise stated)

	Note	For the three-month period ended March 31	
		2026	2025
Revenue from contracts with customers	8	330,082,215	289,442,216
Cost of revenue from contracts with customers		(261,135,806)	(226,484,946)
Gross profit		68,946,409	62,957,270
Selling and marketing expenses		(1,689,826)	(2,650,116)
General and administrative expenses		(10,968,594)	(12,525,166)
Expected credit losses on contract assets, trade and other receivables, and related parties		(11,474,862)	(6,083,435)
Other operating income		477,609	455,508
Operating income		45,290,736	42,154,061
Finance cost		(10,326,769)	(7,686,682)
Profit before zakat		34,963,967	34,467,379
Zakat		(1,900,000)	(2,180,058)
Profit for the period		33,063,967	32,287,321
Other comprehensive income			
<i>Items that will be reclassified to profit or loss in subsequent periods:</i>			
Losses on foreign currency translation		(1,798,295)	-
<i>Items that will not be reclassified to profit or loss in subsequent periods:</i>			
Remeasurement of employee termination benefits		(809,328)	411,899
Other comprehensive income (loss) for the period		(2,607,623)	411,899
Total comprehensive income for the period		30,456,344	32,699,220
Earnings per share:			
Basic and diluted	9	0.11	0.11



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PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(All amounts are presented in Saudi Riyals unless otherwise stated)

	Share Capital Paid	Statutory Reserve	Retained Earnings	Foreign currency translation reserve	Employee stock plan	Total Equity
For the three-month period ended March 31, 2025						
Balance as at January 1, 2025	300,000,000	42,408,433	202,603,395	-	-	545,011,828
Profit for the period	-	-	32,287,321	-	-	32,287,321
Other comprehensive income for the period	-	-	411,899	-	-	411,899
Total comprehensive income for the period	-	-	32,699,220	-	-	32,699,220
Balance as at March 31, 2025	300,000,000	42,408,433	235,302,615	-	-	577,711,048
For the three-month period ended March 31, 2026						
Balance as at January 1, 2026	330,000,000	55,827,902	285,728,280	-	-	671,556,182
Profit for the period	-	-	33,063,967	-	-	33,063,967
Other comprehensive loss for the period	-	-	(809,328)	(1,798,295)	-	(2,607,623)
Total comprehensive income for the period	-	-	32,254,639	(1,798,295)	-	30,456,344
Balance as at March 31, 2026	330,000,000	55,827,902	317,982,919	(1,798,295)	-	702,012,526



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PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(All amounts are presented in Saudi Riyals unless otherwise stated)

	For the three-month period ended March 31	
	2026	2025
Operating activities		
Profit before zakat	34,963,967	34,467,379
Adjustments for non-cash items:		
Depreciation and amortization	3,272,666	2,921,760
Expected credit losses on contract assets, trade receivables, and other receivables, and related parties	11,474,862	6,083,435
Employee termination benefits incurred	5,598,911	4,353,487
Finance cost incurred	10,326,769	7,686,682
Changes in working capital:		
Inventory	58,613	(342,528)
Due from / to related parties	(4,917,920)	(4,060,911)
Contracts assets	(92,353,143)	(69,605,751)
Trade receivables	78,229,805	26,006,086
Prepayments and other receivables	(14,385,032)	(17,811,618)
Contract liabilities	280,376	(4,948,645)
Trade payables	16,422,431	(3,366,385)
Other payables and accruals	(35,097,414)	(50,191,775)
	13,874,891	(68,808,784)
Employee termination benefits paid	(3,335,134)	(2,202,539)
Net cash generated from (used in) operating activities	10,539,757	(71,011,323)
Investing activities		
Purchases of property and equipment	(487,970)	(170,200)
Purchases of intangible assets	(904,909)	(1,950,097)
Net cash used in investing activities	(1,392,879)	(2,120,297)
Financing activities		
Paid from long-term borrowings	-	(486,230)
Net Change in short-term borrowings	(26,970,634)	14,952,894
Finance cost paid	(15,438,652)	(7,161,885)
Repayment of lease liabilities	(565,250)	-
Net cash (used in) generated from financing activities	(42,974,536)	7,304,779
Net change in cash and cash equivalents	(33,827,658)	(65,826,841)
Foreign currencies translation effect	(1,798,295)	-
Cash and cash equivalents at beginning of the period	86,830,432	100,433,079
Cash and cash equivalents at end of the period	51,204,479	34,606,238
Non-cash Transactions:		
Capitalization of borrowing costs related to projects under construction	2,052,977	-



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PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY

(A SAUDI JOINT STOCK COMPANY)

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED) FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

(All amounts are presented in Saudi Riyals unless otherwise stated)

1. Organization and Activity

Perfect Presentation for Commercial Services Company (the "Company") is a Saudi Joint Stock Company registered in the Kingdom of Saudi Arabia under commercial registration No. 1010203693 issued in Riyadh on Shawwal 25, 1425H (corresponding to December 8, 2004G).

The registered address of the Company is Alsheikh Abdullah Bin Gabreen Road, Al Qairawan district, P.O. Box 10552, Riyadh 11651, Kingdom of Saudi Arabia.

The Company's main activity is network extensions, installation and extension of computer and communications networks, user interface and experience design, robotics technologies, virtual and augmented reality technologies, application development, artificial intelligence technologies, systems analysis, cybersecurity, blockchain technologies, huge data technologies, data science and analysis, establishing the infrastructure for web hosting, data processing services and related activities, document and data verification, rehabilitation and restructuring of administrative, financial and operational processes of establishments, providing senior management consulting services, repairing and maintaining printers and scanners, repairing and maintaining monitors, keyboard, mouse and other similar accessories, repairing and maintaining engines, systems, fixed and portable data storage devices, training centers, software for health and medical devices, designing and programming special software, repairing and maintaining military communications devices, installing and maintaining security devices, wholesale sales of security devices, wholesale sales of security equipment and supplies (for government tenders only), repairing and maintaining personal computers and laptops (of all types), building and operating a geospatial platform/portal, building geospatial databases, applications and web services for geospatial information systems, providing communication services via non-terrestrial networks, providing non-terrestrial network operation services, providing management and monitoring services for communication and information networks, providing SMS services, call center service, registration cloud computing services, revenue cycle management.

2. Basis of Preparation and Change in Accounting Policies

2.1 Statement of compliance with International Financial Reporting Standards.

These interim condensed financial statements have been prepared in accordance with International Accounting Standard 34 "Interim Financial Report" as endorsed in the Kingdom of Saudi Arabia. These interim condensed financial statements do not include all the information required to prepare a complete set of financial statements prepared in accordance with International Financial Reporting Standards. These interim condensed financial statements should be read along with the company's financial statements for the previous year ended on December 31, 2025. The interim condensed financial statements are presented in Saudi Riyals which is also the functional currency of the Company and all values are rounded to the nearest Riyal (SR), except when otherwise indicated.

The interim period is considered an integral part of the full fiscal year, still, the results of the operations for the interim period may not be a fair indication of the results of operations for the full year.

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY

(A SAUDI JOINT STOCK COMPANY)

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

(All amounts are presented in Saudi Riyals unless otherwise stated)

2. Basis of Preparation and Change in Accounting Policies (Continued)**2.2 General Consideration**

The accounting policies and methods of computation adopted in the preparation of the interim condensed financial statements are consistent with those followed in the preparation of the annual financial statements of the Company for the year ended December 31, 2025, except for the adoption of the new standards which became effective as at January 1, 2026.

The Company has not made early application of any other standard, interpretation or amendment issued but not yet effective. Some amendments to the international Financial Reporting Standards are effective as at January 1, 2026 and none of those amendments have an impact on the Company's financial statements.

3. Use of Judgments and Estimates

The Company makes certain judgments and estimates regarding the future. Judgments and estimates are continually evaluated based on past experience and other factors, including anticipation of future events that are believed to be reasonable in the circumstances. In the future, actual results may differ from these estimates and assumptions.

The significant estimates made by management in applying the Company's accounting policies and the primary sources of estimation of uncertainty were the same as those that were applied in the financial statements for the year ended December 31, 2025.

4. Related Parties' Transactions and Balances

Related parties represent major shareholders of the Company, managers and top management, The nature of the relationship is described as follow:

Related party	Relationship
Ideal for Business and Commercial Investment Company.	Related to a substantial shareholder
Information Technology Belt Company	Related to a substantial shareholder
Perfect Presentation for Commercial Services Company- Egypt	Related to a substantial shareholder
Cloud Distribution for Communications and Information Technology Company	Related to a substantial shareholder
Sustainable Energy Company	Related to a substantial shareholder
Mal Media Company	Related to Chairman of the Board
Prime Technical Contracting Establishment	Related to a substantial shareholder

The transactions with the related party as following:

The following is a summary of the significant transactions carried out with related parties for the three-month period ended March 31:

Related party	Natural of Transaction	2026	2025
Cloud Distribution for Communications and Information Technology Company	Purchases	1,314,315	3,826,027
Prime Technology Contracting	Purchases	1,335,034	32,792

The balances due from related parties consists of the following:

	March 31, 2026	December 31, 2025
Related Parties	31,584,491	31,943,969
Less: provision for expected credit losses	(2,573,352)	(2,128,330)
	29,011,139	29,815,639

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
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NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(All amounts are presented in Saudi Riyals unless otherwise stated)

4. Related Parties' Transactions and Balances (Continued)

The movement in the expected credit loss (ECL) provision is as follows:

	For the three-month period ended March 31, 2026	For the year ended December 31, 2025
Balance at the beginning of the period / year	2,128,330	-
Additions	445,022	2,128,330
Balance at the end of the period / year	2,573,352	2,128,330

The balances due from related parties consist of the following:

	March 31, 2026	December 31, 2025
Perfect Presentation for Commercial Services Company- Egypt	30,313,255	30,313,255
Cloud Distribution for Communications and Information Technology Company	650,288	-
Prime Technical Contracting Establishment	327,086	1,336,852
Information Technology Belt Company	186,210	186,210
Sustainable Energy Company	107,652	107,652
	31,584,491	31,943,969

The amounts due from related parties are non-bearing interest.

The balances due to related parties consists of the following:

	March 31, 2026	December 31, 2025
Cloud Distribution for Communications and Information Technology Company	-	5,277,398
Mal Media Company	618,106	618,106
	618,106	5,895,504

The amounts due to related party are non-bearing interest.

Key managements remunerations and benefits

	March 31, 2026	March 31, 2025
Key Management Personal Remunerations Paid - Short-Term	1,713,760	1,322,029
Key Management Personal Remunerations - Long-Term	109,074	93,554
	1,822,834	1,415,583

Key management's personal remunerations and benefits consists of salaries, benefits, end of service benefits and other provisions.

5. Trade Receivables

	March 31, 2026	December 31, 2025
Trade receivables	759,796,515	838,026,320
Less: Expected credit loss provision	(68,579,694)	(59,565,975)
	691,216,821	778,460,345

As at March 31, 2026, the company's trade receivables are mainly concentrated in government agencies with an amount of SR 629,183,648 representing 83% of total trade receivables (December 31, 2025: SR 705,406,502 representing 84% of total trade receivables).

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
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NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(All amounts are presented in Saudi Riyals unless otherwise stated)

5. Trade Receivables (Continued)

The movement in the expected credit loss provision for trade receivables is as follows:

	For the three- month period ended March 31, 2026	For the year ended December 31, 2025
Balance at the beginning of the period / year	59,565,975	33,657,797
Additions	9,013,719	25,908,178
Balance at the end of the period / year	68,579,694	59,565,975

6. Share Capital and Reserves

6-1 Share Capital

The Company's share capital as at March 31, 2026, consists of 330,000,000 shares with a nominal value of SAR 1 per share (December 31, 2025: 330,000,000 shares with a nominal value of SAR 1 per share).

6-2 Statutory Reserve

The Company's Bylaws require an annual appropriation of 10% of the annual net income to a reserve. This reserve is non-distributable.

6-3 Employee stock plan

The company holds 30,000,000 of its own shares allocated for the employee share program as of 31 March 2026 (31 December 2025: 30,000,000).

7. Bank Facilities

A. Long term borrowings

The Company obtained several loans (Murabaha and Tawrruq) from various commercial banks. These loans generally bear finance costs based on inter-bank offer rates which charge finance fees at the prevailing inter-bank rate in the kingdom of Saudi Arabia ("SIBOR") plus a fixed margin agreed upon between the parties. Certain loans of these loans are secured by a mortgage on property and equipment.

B. Short-term borrowings

These borrowing represent credit facilities (Murabaha and Tawruq) obtained from various commercial banks and bear financial charges at prevailing market rates which are based on inter-bank offer rates which charge finance fees at prevailing inter-bank rate in the kingdom of Saudi Arabia ("SIBOR") plus a margin agreed upon between the parties. Certain of these loans are secured by promissory notes, and assignment of trade receivables for projects funded through these facilities.

C. Loan covenants

The covenants of certain short-term and long-term loans require the Company to maintain certain level of financial conditions, require lenders' prior approval for dividends payment above certain amount and limit the amount of annual capital expenditures and certain other requirements.

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY

(A SAUDI JOINT STOCK COMPANY)

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

(All amounts are presented in Saudi Riyals unless otherwise stated)

8. Revenue from the contracts with the customers**8-1 Disaggregated revenue information**

Segments	March 31, 2026	March 31, 2025
Products or services type		
Operation and maintenance services	121,123,850	98,276,958
Customer Experience services	98,778,269	90,197,844
Software license and development services	49,648,539	74,007,719
Managed business services	48,539,219	23,741,715
Cyber security services	11,992,338	3,217,980
Total revenue from contracts with customers	330,082,215	289,442,216
Type of customers		
Governmental and semi-governmental customers	298,939,467	251,442,494
Private sector customers	31,142,748	37,999,722
Total revenue from contracts with customers	330,082,215	289,442,216
Timing of revenue recognition		
Products transferred at a point in time	24,131,510	36,839,093
Services transferred over a period of time	305,950,705	252,603,123
Total revenue from contracts with customers	330,082,215	289,442,216
8-2 Contracts Balances	March 31, 2026	December 31, 2025
Trade receivables (Note 5)	691,216,821	778,460,345
Contract assets (Note 8-A)	809,510,031	719,173,009
Contract liabilities (Note 8- B)	47,898,957	47,618,581
A) Contract assets	March 31, 2026	December 31, 2025
Total contract assets	830,427,270	738,074,127
Less: Expected credit loss provision	(20,917,239)	(18,901,118)
	809,510,031	719,173,009

Contract assets mainly relate to the company's right to obtain consideration for services provided to customers, which have not yet been billed at the reporting date and are transferred to trade receivables when the contracts become unconditional, when the company issues the invoice to the customer.

As of March 31, 2026, the Company's contract assets are mainly concentrated from government agencies with an amount of SR 726,131,496, representing 87% of total contract assets (December 31, 2025: SR 641,325,729 representing 87% of total contract assets).

The movement in the expected credit loss provision for contract assets is as follows:

	For the three-month period ended March 31, 2026	For the year ended December 31, 2025
Balance at the beginning of the period / year	18,901,118	13,408,473
Additions	2,016,121	5,492,645
Balance at the end of the period / year	20,917,239	18,901,118

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY

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**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

(All amounts are presented in Saudi Riyals unless otherwise stated)

8. Revenue from the contracts with the customers (Continued)**8-2 Contracts Balances (Continued)****B) Contract liabilities**

Contract liabilities include long-term advance payments received for contracts with customers, as well as the transaction price allocated to performance obligations that have not yet been fulfilled.

	<u>March 31, 2026</u>	<u>December 31, 2025</u>
Billing in excess of work performed	16,273,159	21,073,024
Advances from customers	31,625,798	26,545,557
	<u>47,898,957</u>	<u>47,618,581</u>

9. Earnings Per Share

	<u>March 31, 2026</u>	<u>March 31, 2025</u>
Profit for the period	33,063,967	32,287,321
Weighted average number of ordinary shares	300,000,000	300,000,000
Earnings per share – basic and diluted	<u>0,11</u>	<u>0,11</u>

There is no diluted effect on the Company's basic earnings per share.

Basic earnings per share have been calculated by dividing the profit for the period attributable to shareholders by the weighted average number of ordinary shares outstanding during the period.

The number of shares for the year ended on March 31, 2026, has been retrospectively adjusted to reflect the increase in shares' number (note 6) since it represents a change in the number of underlying shares without any change in resources.

10. Contingent Assets and Liabilities**Contingent Liabilities:**

The Company has contingent liabilities for bank guarantees issued in the normal course of business as follow:

	<u>March 31, 2026</u>	<u>December 31, 2025</u>
Letters of guarantees	386,202,236	392,195,763

The company has letters of guarantee and letters of credit backed by cash collateral amounting to SAR 4.1 million as of March 31, 2026 (December 31, 2025 :SAR 3.7 million).

11. Fair Value of Financial Instruments

As at March 31, 2026, and December 31, 2025, the Company does not have any financial instruments measured at fair value.

There was no change in the risk management policies related to financial instruments during the period from those followed by management during the year ending December 31, 2025.

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY
(A SAUDI JOINT STOCK COMPANY)
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(All amounts are presented in Saudi Riyals unless otherwise stated)

12. Operating Segments

The company operates within one geographical sector in the Kingdom of Saudi Arabia and represented by five operating segments, which are as follows:

Segment 1: Operation and maintenance services.

Segment 2: Call Centre services.

Segment 3: Software licenses and development services (including providing text messaging services and subscriptions and providing internet services).

Segment 4: Managed business services (Management services).

Segment 5: Cyber security services

The following is a summary of some financial information by operating segments

	Segment 1	Segment 2	Segment 3	Segment 4	Segment 5	Shared items	Total
As at March 31, 2026							
And for the three-month period then ended							
Revenue	121,123,850	98,778,269	49,648,539	48,539,219	11,992,338	-	330,082,215
Profit before zakat	20,115,182	20,712,864	14,986,170	10,290,330	2,841,862	(33,982,441)	34,963,967
Contract assets	288,207,012	237,076,111	183,536,336	105,517,384	16,090,426	(20,917,238)	809,510,031
Trade receivables	236,815,775	191,101,132	265,384,978	57,519,363	8,975,267	(68,579,694)	691,216,821
Shared assets	-	-	-	-	-	413,566,754	413,566,754
Total assets	525,022,787	428,177,243	448,921,314	163,036,747	25,065,693	324,069,822	1,914,293,606
Contract liabilities	6,713,165	1,554,017	20,412,786	2,472,398	-	16,746,591	47,898,957
Shared liabilities	-	-	-	-	-	1,164,382,123	1,164,382,123
Total liabilities	6,713,165	1,554,017	20,412,786	2,472,398	-	1,181,128,714	1,212,281,080
For the three-month period ended March 31, 2025							
Revenue	98,276,958	90,197,844	74,007,719	23,741,715	3,217,980	-	289,442,216
Profit before Zakat	19,572,638	20,754,763	18,202,087	4,237,771	377,511	(28,677,391)	34,467,379
As at December 31, 2025							
Contract assets	258,146,211	199,948,021	202,708,521	71,364,841	5,906,531	(18,901,118)	719,173,001
Trade receivables	284,579,54	235,586,201	217,137,281	92,464,781	8,258,501	(59,565,974)	778,460,341
Shared assets	542,725,751	435,534,221	419,845,801	163,829,621	14,165,031	435,497,591	435,497,591
Total assets	9,680,871	418,201	21,406,451	864,881	864,881	357,030,501	1,933,130,951
Contract liabilities	9,680,871	418,201	21,406,451	-	-	15,248,151	47,618,581
Shared liabilities	-	-	-	-	-	1,213,956,181	1,213,956,181
Total liabilities	9,680,871	418,201	21,406,451	864,881	864,881	1,229,204,341	1,261,574,771

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY

(A SAUDI JOINT STOCK COMPANY)

**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026**

(All amounts are presented in Saudi Riyals unless otherwise stated)

13. Approval of the Financial Statements

The interim condensed financial statements were approved by the Company's Board of Directors on Dhul-Qi'dah 23, 1447H (corresponding to May 10, 2026G).