TAMKEEN HUMAN RESOURCES COMPANY

(A SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

AND INDEPENDENT AUDITOR'S REVIEW REPORT

FOR THE THREE AND SIX MONTHS PERIODS ENDED JUNE 30, 2026

PKF Al-Bassam
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

TO THE SHAREHOLDERS OF TAMKEEN HUMAN RESOURCES COMPANY
JOINT STOCK COMPANY

RIYADH, KINGDOM OF SAUDI ARABIA

INTRODUCTION

We have reviewed the accompanying interim condensed consolidated financial statements of Tamkeen Human Resources Company (the "Company") and its subsidiaries (collectively referred to as the "Group") as of 30 June 2026, which comprises:

- The interim condensed consolidated statement of financial position as of 30 June 2026;
- The interim condensed consolidated statement of profit or loss and other comprehensive income for the three-months and six-months periods then ended;
- The interim condensed consolidated statement of changes in equity for the six-months period then ended;
- The interim condensed consolidated statement of cash flows for the six -months period then ended, and;
- The notes to the interim condensed consolidated financial statements.

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") that is 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 Standard on Review Engagement 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 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 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 consolidated financial statements are not prepared, in all material respects, in accordance with IAS 34 that is endorsed in the Kingdom of Saudi Arabia.

For PKF Al-Bassam
Chartered Accountants

شركة بي كي اف البسام
محاسبون ومراجعون قانونيون
C. R. 1010385804
PKF Al Bassam
chartered accountants

Abdulellah Al Bassam
Certified Public Accountant
License No. 703
Riyadh: 22 Safar 1448 AH
Corresponding to: 5 August 2026

TAMKEEN HUMAN RESOURCES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026
(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

	Note	June 30, 2026 (Unaudited)	December 31, (Audited)
ASSETS			
Non-current assets			
Property and equipment	6	**32,539,498**	35,398,410
Intangible assets	7	**12,609,580**	11,600,091
Right-of-use assets	8	**16,756,137**	15,945,825
Cash margin on letter of guarantee	25	**10,300,000**	10,300,000
Used visas - non-current portion	9	**4,574,706**	4,782,507
Prepaid recruitment expenses - non-current portion	10	**11,156,130**	12,885,408
Recoverable employees benefits from customers	16	**5,135,792**	3,130,314
Total non-current assets		**93,071,843**	94,042,555
Current assets			
Trade receivables, Net	11	**194,180,853**	185,424,180
Prepaid expenses and other receivables, Net	12	**74,210,981**	69,182,439
Used visas - current portion	9	**11,536,066**	13,108,462
Available visas	13	**19,620,000**	20,892,000
Investments at fair value through profit or loss	26	**1,642,585**	1,983,529
Cash and cash equivalents	15	**228,715,312**	209,947,686
Total current assets		**529,905,797**	500,538,296
TOTAL ASSETS		**622,977,640**	594,580,851
EQUITY AND LIABILITIES			
Equity			
Share capital	1	**265,000,000**	265,000,000
Retained earnings		**110,621,994**	86,688,423
Equity attributable to the shareholders of the parent company		**375,621,994**	351,688,423
Non-controlling interests	20	**3,444,286**	3,202,642
Total equity		**379,066,280**	354,891,065
Liabilities			
Non-current liabilities			
Retained deposits - non-current portion		**27,676,232**	38,530,040
Lease liabilities - non-current portion	8	**12,427,684**	9,320,216
Employees' defined benefits obligation	16	**35,269,207**	29,854,418
Total non-current liabilities		**75,373,123**	77,704,674
Current liabilities			
Trade payables		**4,755,131**	6,657,097
Contract liabilities		**31,519,175**	33,327,507
Retained deposits - current portion		**9,938,366**	3,775,487
Accrued expenses and other accruals	17	**113,507,498**	102,054,552
Lease liabilities - current portion	8	**3,005,146**	5,892,032
Zakat payable	18	**5,812,921**	10,278,437
Total current liabilities		**168,538,237**	161,985,112
Total liabilities		**243,911,360**	239,689,786
TOTAL EQUITY AND LIABILITIES		**622,977,640**	594,580,851

Chairman of Board of Directors	**Chief Executive Officer**	**Chief Financial Officer**
Abdullah Ahmed Al Shehri	Fares Saleh Al Henaki	Mohammad Ibrahim Al Basha

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

TAMKEEN HUMAN RESOURCES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)
FOR THE THREE AND SIX MONTHS PERIODS ENDED JUNE 30, 2026
(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

		For the three-months period ended June 30,		For the six-months period ended June 30,	
	Note	**2026**	2025	**2026**	**2025**
Revenues from contracts with customers	21	**273,002,297**	265,191,033	**539,184,544**	508,007,403
Cost of revenues from contracts with customers		**(227,670,495)**	(218,591,282)	**(450,970,287)**	(412,373,866)
Gross profit		**45,331,802**	46,599,751	**88,214,257**	95,633,537
Marketing expenses		**(110,703)**	(176,144)	**(598,140)**	(2,333,541)
General and administrative expenses		**(17,060,255)**	(14,641,977)	**(34,269,906)**	(32,045,857)
Expected credit losses reversal (provision)	11	**(256,408)**	(4,738,824)	**287,617**	(9,014,049)
Operating profit		**27,904,436**	27,042,806	**53,633,828**	52,240,090
Other non-operating income, Net	22	**131,141**	198,389	**183,261**	725,503
Finance income		**3,099,282**	2,442,013	**6,031,771**	5,242,180
Finance costs		**(549,541)**	(701,025)	**(1,108,671)**	(905,091)
Profit for the period before zakat		**30,585,318**	28,982,183	**58,740,189**	57,302,682
Zakat	18	**(2,467,260)**	(1,945,395)	**(4,672,257)**	(4,262,494)
Net profit for the period		**28,118,058**	27,036,788	**54,067,932**	53,040,188

Chairman of Board of Directors	**Chief Executive Officer**	**Chief Financial Officer**
Abdullah Ahmed Al Shehri	Fares Saleh Al Henaki	Mohammad Ibrahim Al Basha

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

TAMKEEN HUMAN RESOURCES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED) – (CONTINUED)
FOR THE THREE AND SIX MONTHS PERIODS ENDED JUNE 30, 2026
(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

	Note	For the three-months period ended June 30,		For the six-months period ended June 30,	
		2026	2025	**2026**	2025
Net profit for the period		**28,118,058**	27,036,788	**54,067,932**	53,040,188
Other comprehensive income that will not be reclassified to statement of profit or loss:					
Re-measurement of employees' defined benefits obligation	16	**276,185**	1,121,864	**582,283**	1,121,864
Other comprehensive income for the period		**276,185**	1,121,864	**582,283**	1,121,864
Total comprehensive income for the period		**28,394,243**	28,158,652	**54,650,215**	54,162,052
Net profit for the period attributable to:					
Shareholders of the parent company		**28,055,708**	26,699,332	**53,826,288**	52,325,452
Non-controlling interests	20	**62,350**	337,456	**241,644**	714,736
		28,118,058	27,036,788	**54,067,932**	53,040,188
Total comprehensive income for the period attributable to:					
Shareholders of the parent company		**28,331,893**	27,821,196	**54,408,571**	53,447,316
Non-controlling interests	20	**62,350**	337,456	**241,644**	714,736
		28,394,243	28,158,652	**54,650,215**	54,162,052
Earnings per share attributable to shareholders of the parent company:					
Basic and diluted	23	**1.06**	1.01	**2.03**	1.97

Chairman of Board of Directors	**Chief Executive Officer**	**Chief Financial Officer**
Abdullah Ahmed Al Shehri	Fares Saleh Al Henaki	Mohammad Ibrahim Al Basha

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

TAMKEEN HUMAN RESOURCES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE SIX MONTHS PERIOD ENDED JUNE 30, 2026
(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

		Equity attributable to the shareholders of parent Company			Non-controlling	
	Note	Share capital	Retained earnings	Total	interests	Total equity
For the six-months period ended June 30, 2026:						
As of January 1, 2026		**265,000,000**	**86,688,423**	**351,688,423**	**3,202,642**	**354,891,065**
Net profit for the period		**-**	**53,826,288**	**53,826,288**	**241,644**	**54,067,932**
Other comprehensive income for the period		**-**	**582,283**	**582,283**	**-**	**582,283**
Total comprehensive income for the period		**-**	**54,408,571**	**54,408,571**	**241,644**	**54,650,215**
Dividends	19	**-**	**(30,475,000)**	**(30,475,000)**	**-**	**(30,475,000)**
As of June 30, 2026		**265,000,000**	**110,621,994**	**375,621,994**	**3,444,286**	**379,066,280**
For the six-months period ended June 30, 2025:						
As of January 1, 2025		265,000,000	84,703,266	349,703,266	1,872,741	351,576,007
Net profit for the period		-	52,325,452	52,325,452	714,736	53,040,188
Other comprehensive income for the period		-	1,121,864	1,121,864	-	1,121,864
Total comprehensive income for the period		-	53,447,316	53,447,316	714,736	54,162,052
Dividends	19	-	(55,120,000)	(55,120,000)	-	(55,120,000)
As of June 30, 2025		265,000,000	83,030,582	348,030,582	2,587,477	350,618,059

Chairman of Board of Directors	**Chief Executive Officer**	**Chief Financial Officer**
Abdullah Ahmed Al Shehri	Fares Saleh Al Henaki	Mohammad Ibrahim Al Basha

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TAMKEEN HUMAN RESOURCES COMPANY
(A SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE SIX MONTHS PERIOD ENDED JUNE 30, 2026
(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

	For the six-months period ended June 30,	
	2026	2025
OPERATING ACTIVITIES		
Profit for the period before zakat	**58,740,189**	57,302,682
Adjustments for:		
Depreciation of property and equipment	**3,466,692**	3,672,747
Amortization of intangible assets	**819,697**	569,593
Depreciation of right-of-use assets	**3,436,730**	3,202,822
Amortization of used visas	**11,866,197**	12,039,132
Amortization of recruitment expenses	**24,908,348**	13,670,596
Expected credit losses (reversal) provision	**(287,617)**	9,014,049
Advances to suppliers' (reversal) provision	**(49,459)**	1,778,870
Finance costs	**1,108,671**	905,091
Employees' defined benefits obligation	**6,715,917**	6,532,539
Lease contracts adjustments	**(23,848)**	-
(Gain) Loss from sale of property and equipment	**(1,047)**	68,966
Profit from Murabaha term deposits	**(6,031,771)**	(5,242,180)
Gain from investments at fair value through profit or loss	**(61,895)**	(364,835)
Unrealized loss of investments at fair value through profit or loss	**340,944**	102,433
Changes in working capital:		
Trade receivables	**(8,469,056)**	(36,827,217)
Prepaid expenses and other receivables	**(27,895,570)**	(19,454,935)
Available visas	**(8,814,000)**	(6,068,000)
Retained deposits	**(4,690,929)**	(1,155,005)
Trade payables	**(1,901,966)**	(2,502,380)
Accrued expenses and other accruals	**11,452,946**	20,836,925
Contract liabilities	**(1,808,332)**	(35,324)
Cash generated from operating activities	**62,820,841**	58,046,569
Paid Zakat	**(9,137,773)**	(8,713,175)
Paid employees' defined benefits obligation	**(3,422,207)**	(2,328,505)
Net cash generated from operating activities	**50,260,861**	47,004,889

Chairman of Board of Directors	**Chief Executive Officer**	**Chief Financial Officer**
Abdullah Ahmed Al Shehri	Fares Saleh Al Henaki	Mohammad Ibrahim Al Basha

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

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

	For the six-months period ended June 30,	
	2026	2025
INVESTING ACTIVITIES		
Purchase of property and equipment	**(607,906)**	(1,487,977)
Additions on intangible assets	**(1,829,186)**	(1,499,825)
Proceeds from sale of property and equipment	**1,173**	143,079
Proceeds from Murabaha term deposits	**5,769,188**	5,813,625
Purchase of investments at fair value through profit or loss	**-**	(4,154,391)
Proceeds from investments at fair value through profit or loss	**61,895**	1,647,751
Net cash generated from investing activities	**3,395,164**	462,262
FINANCING ACTIVITIES		
Paid of lease liabilities	**(4,413,399)**	(4,402,541)
Paid dividends	**(30,475,000)**	(55,120,000)
Net cash used in financing activities	**(34,888,399)**	(59,522,541)
Net change in cash and cash equivalents	**18,767,626**	(12,055,390)
Cash and cash equivalents at the period beginning	**209,947,686**	208,856,207
Cash and cash equivalents as of June 30,	**228,715,312**	196,800,817
Non-cash transactions:		
Transferred from available visas to used visas (Notes 9, 13)	**(10,086,000)**	(10,722,000)
Recoverable employees' benefits from customers (Note 16)	**2,005,478**	857,529
Re-measurement of employees' defined benefits obligation (Note 16)	**(582,283)**	(1,121,864)
Right-of-use assets (Note 8)	**(4,273,028)**	(3,918,771)
Lease liabilities (Note 8)	**4,273,028**	3,918,771

Chairman of Board of Directors	Chief Executive Officer	Chief Financial Officer
Abdullah Ahmed Al Shehri	Fares Saleh Al Henaki	Mohammad Ibrahim Al Basha

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

1. ORGANIZATION AND ACTIVITIES

Tamkeen Human Resources Company (the "Company") is a Saudi joint stock company registered in the Kingdom of Saudi Arabia, under Commercial Registration No. 1010451749 dated on Ramadan 23, 1439H (corresponding to June 7, 2018G). The Company's capital consists of 26,500,000 shares of SAR 10 per share.

The Company's main activity is in labour recruitment and providing manpower services in respect of labour, manpower for public and private sectors and local contracting according to the letter of the Ministry of Labor and Social Development No. (184162) dated on Ramadan 15, 1439H.

The Company's headquarter is located in Riyadh, North Ring Road, Al-Nafl District, P.O. Box 4143, Postal Code 12333.

The accompanying interim condensed consolidated financial statements includes the activities of the Company and its subsidiaries as at June 30, 2026 (collectively referred to as the "Group") as following:

		Percentage ownership as of	
Subsidiary company	**Country of incorporation**	**June 30, 2026**	December 31, 2025
Open Technologies Company for Communications and Information Technology	Kingdom of Saudi Arabia	**100%**	100%
Elaf Specialized Contracting Company	Kingdom of Saudi Arabia	**100%**	100%
Eraf Medical Company	Kingdom of Saudi Arabia	**60%**	60%

The Group controls the Company when it has the right to variable returns from its participation in the Company and can influence those returns through its ability to control the investee company. The financial statements of the subsidiary are included in the interim condensed consolidated financial statements from the date from which control commenced until the date of loss of control.

2. BASIS OF PREPARATION AND CHANGES IN THE ACCOUNTING POLICIES

2.1 Statement of compliance

These interim condensed consolidated financial statements have been prepared in accordance with International Accounting Standard 34 “Interim Financial Reporting” as endorsed in the Kingdom of Saudi Arabia. These interim-condensed consolidated financial statements do not include all the information required to prepare a complete set of annual financial statements prepared in accordance with International Financial Reporting Standards. These interim condensed consolidated financial statements should be read along with the company’s financial statements for the previous year ended on December 31, 2025.

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

2.2 General considerations

The accounting policies and methods of computation adopted in the preparation of the interim condensed consolidated financial statements are consistent with those followed in the preparation of the annual financial statements of the Group for the year ended December 31, 2025, except for the adoption of the new standards which became effective as at January 1, 2026. The Group has not early-adopted any standards, interpretations, or amendments that have been issued but are not yet effective. Some amendments to International Financial Reporting Standards became effective from January 1, 2026, and none of those amendments had an impact on the Group's interim condensed consolidated financial statements.

These interim condensed consolidated financial statements have been prepared on the historical cost basis in accordance with the accrual accounting principle and the going concern concept, except for financial investments at fair value through profit or loss and defined employee benefits obligation, which are measured at the present value of future benefits obligation using the projected unit credit method.

2. BASIS OF PREPARATION AND CHANGES IN THE ACCOUNTING POLICIES – (CONTINUED)

2.3 Functional and presentation currency

The consolidated financial statements are presented in Saudi Riyal, which is the functional currency for the Group, all amounts are rounded to the nearest Saudi Riyal unless otherwise indicated.

3. USE OF JUDGMENTS AND ESTIMATES

The Group 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 Group'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. BASIS OF CONSOLIDATION FINANCIAL STATEMENTS

The interim condensed consolidated financial statements include the financial statements of the Company and its subsidiaries for the period ended June 30, 2026. As mentioned in Note (1).

The Group reassesses whether or not it exercises control over an investee when facts and circumstances indicate that there is a change in the elements of control. Consolidation of a subsidiary begins when control of the subsidiary is transferred to the Group and ceases when the Group loses such control. The assets, liabilities, income and expenses of the acquired subsidiary during the year are included in the interim condensed consolidated financial statements from the date on which control is transferred to the Group until the Group ceases to exercise such control in the investee.

5. SIGNIFICANT ACCOUNTING POLICIES

In April 2024, the International Accounting Standards Board issued IFRS 18 'Presentation and Disclosure in Financial Statements' ("IFRS 18"), which replaces IAS 1 Presentation of Financial Statements. IFRS 18, as endorsed in the Kingdom of Saudi Arabia, is effective for annual reporting periods beginning on or after January 1, 2027, with earlier application permitted, and is required to be applied retrospectively. On adoption, the Group will restate the comparative period and will disclose a reconciliation for each line item in the consolidated statement of profit or loss and other comprehensive income between the restated amounts presented applying IFRS 18 and the amounts previously presented applying IAS 1.

IFRS 18 introduces new requirements for the presentation of the statement of profit or loss and other comprehensive income, disclosure requirements for management-defined performance measures and enhanced principles for the aggregation and disaggregation of information in the consolidated financial statements and the notes. IFRS 18 does not change the recognition and measurement of items in the consolidated financial statements; accordingly, profit for the year, earnings per share and total equity are not affected. The Group has performed an initial assessment of the impact of IFRS 18 on its consolidated financial statements, the results of which are set out below. The assessment is ongoing and the expected impacts described below are preliminary and may change as the Group finalises its implementation of IFRS 18.

5.1 Structure of the consolidated statement of profit or loss and other comprehensive income

IFRS 18 requires all items of income and expense to be classified into one of five categories: Operating, Investing, Financing, Income taxes and Discontinued operations, and requires the presentation of two new defined subtotals: Operating profit and Profit before financing and income taxes. The Group does not invest in assets or provide financing to customers as a main business activity and will therefore apply the general classification requirements of IFRS 18. Based on its initial assessment, the Group has determined the following:

- Revenue from contracts with customers, Cost of revenue, Marketing expenses, General and administrative expenses and Other income and expenses of an operating nature will be classified and presented in the operating category. Items currently presented within other non-operating income, net below operating profit will be presented in the operating category above the operating profit subtotal, except for movements on investments at fair value through profit or loss, which will be classified in the investing category.

5. SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

5.1 Structure of the consolidated statement of profit or loss and other comprehensive income (Continued)

- Income and expenses from investments at fair value through profit or loss will be classified and presented in the investing category, as these investments generate returns individually and largely independently of the Group's other resources. Accordingly, realised gains on disposal of such investments, currently presented within finance income, and unrealised fair value movements, currently presented within other non-operating income, net, will be reclassified to the investing category and presented as a single line item, gain (loss) on investment at fair value through profit or loss.

- Operating expenses will continue to be classified and presented by function, which the Group considers provides the most useful structured summary of its operating expenses. As a consequence of presenting expenses by function, the Group will disclose in a single note the total amounts of depreciation, amortisation (including amortization of used visas and of prepaid recruitment expenses), employee costs and employee benefits and impairment losses and reversals included within each function line item. Management is currently assessing the extent of this disclosure, including whether to disclose the nature of expenses included within each function line item beyond the amounts specifically required by IFRS 18, which is permitted under the standard.

- Finance income and finance costs are currently presented as separate line items below operating profit in the consolidated statement of profit or loss and other comprehensive income. IFRS 18 provides specific guidance on the income and expenses classified in the investing and financing categories:

  a. Interest income on financial assets held by the Group (i.e. finance income from Murabaha term deposits placed with commercial banks, forming part of cash and cash equivalents) will be classified and presented in the investing category.

  b. Interest expense on certain liabilities will continue to be classified and presented in the financing category (i.e. finance costs on lease liabilities and the unwind of discount on the employees' defined benefit obligation).

5.2 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 financial performance of the entity as a whole. IFRS 18 requires specific information about MPMs to be disclosed in a single note in the financial statements, including a reconciliation of each MPM to the most directly comparable subtotal specified by IFRS.

Historically, the Group has disclosed its financial performance in its public disclosures using measures specified by IFRS and has not relied on additional subtotals of income and expenses. Management is currently assessing its public disclosures, including earnings releases, investor presentations and management commentary, to determine whether any measures used meet the definition of an MPM. Based on this initial assessment, the Group does not expect significant MPM disclosures; however, the assessment is ongoing, and any MPMs disclosed by the Group following adoption of IFRS 18 will be determined based on public disclosures issued by the Group relating to the reporting period of initial application.

5.3 Principles of aggregation and disaggregation

IFRS 18 provides enhanced principles on how to group information in the financial statements, comprising the primary financial statements and the notes, and introduces guidance on labelling 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 shared 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 labelled as other, including other non-operating income, net and the amounts presented as others within cost of revenue and general and administrative expenses, and will use more informative labels or disclose the composition of such items in the notes.

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

5. SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

5.4 Consequential amendments

IFRS 18 introduces consequential amendments to IAS 7 Statement of Cash Flows, 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 before zakat 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. For example, finance income from Murabaha term deposits, fair value gains/losses on investments at fair value through profit or loss and finance costs will no longer be adjusting items, as these amounts are not included in the operating profit starting point.

The consequential amendments also remove the presentation alternatives for interest and dividend cash flows. The Group will classify cash flows from interest paid, including finance costs paid on lease liabilities, as financing activities under this guidance. Cash flows from interest received, comprising income received on Murabaha term deposits, will be classified as investing activities, and dividends paid will continue to be classified as financing activities.

6. PROPERTY AND EQUIPMENT

The additions for the six-months period ended June 30, 2026, amounted to SR 607,906 (June 30, 2025: SR 1,487,977) and depreciation expense during the period amounted to SR 3,466,692 (June 30, 2025: SR 3,672,747) and the disposals cost for the six-months period ended June 30, 2026, amounted to SR 5,408 (June 30, 2025: SR 461,855) and the accumulated depreciation amounted to SR 5,282 (June 30, 2025: SR 249,810).

7. INTANGIBLE ASSETS

The additions for the six-months period ended June 30, 2026, amounted to SR 1,829,186 (June 30, 2025: SR 1,499,825) and amortization expense during the period amounted to SR 819,697 (June 30, 2025: SR 569,593).

8. RIGHT OF USE ASSETS AND LEASE LIABILITIES

Right of use assets	**June 30, 2026**	December 31, 2025
As at January 1,	**15,945,825**	16,223,444
Additions	**4,273,028**	7,119,620
Disposals	**-**	(849,227)
Contract adjustments	**(25,986)**	-
Depreciation during the period / year	**(3,436,730)**	(6,548,012)
Balance at the end of period / year	**16,756,137**	15,945,825

Lease Liabilities	**June 30, 2026**	December 31, 2025
As at January 1,	**15,212,248**	15,543,391
Additions	**4,273,028**	7,119,620
Disposals	-	(849,227)
Contract adjustments	**(49,834)**	-
Finance costs	**410,787**	785,183
Paid during the period / year	**(4,413,399)**	(7,386,719)
Balance at the end of period / year	**15,432,830**	15,212,248
Less: Current portion	**(3,005,146)**	(5,892,032)
Non-current portion	**12,427,684**	9,320,216

The Group rents buildings the duration of these leases' ranges from 2 to 10 years.

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

9. USED VISAS

The movement of used visas during the period / year is as follows:

	June 30, 2026	December 31, 2025
As at January 1,	**17,890,969**	21,485,542
Transferred from available visas (Note 13)	**10,086,000**	21,468,000
Amortization during the period / year	**(11,866,197)**	(25,062,573)
Balance at the end of period / year	**16,110,772**	17,890,969
Less: Current portion	**(11,536,066)**	(13,108,462)
Non-current portion	**4,574,706**	4,782,507

10. PREPAID RECRUITMENT EXPENSES

The movement on prepaid recruitment expenses during the period / year is as the following:

	June 30, 2026	December 31, 2025
As at January 1,	**36,259,465**	18,404,557
Additions	**23,319,753**	50,617,162
Amortization during the period / year	**(24,908,348)**	(32,762,254)
Balance at the end of period / year	**34,670,870**	36,259,465
Less: Current portion (Note 12)	**(23,514,740)**	(23,374,057)
Non-current portion	**11,156,130**	12,885,408

11. TRADE RECEIVABLES, NET

	June 30, 2026	December 31, 2025
Trade receivables - Corporate	**180,698,578**	168,858,279
Trade receivables – Related parties (Note 14)	**30,705,875**	34,420,237
Trade receivables – Individuals	**3,637,334**	3,294,215
	215,041,787	206,572,731
Less: Expected credit losses provision	**(20,860,934)**	(21,148,551)
	194,180,853	185,424,180

The aging of trade receivables is as follows:

	June 30, 2026	December 31, 2025
Less than 31 days	**92,549,373**	89,066,709
31 – 90 days	**66,761,580**	69,753,895
91 – 120 days	**16,946,988**	15,465,271
121 – 365 days	**18,511,055**	13,376,390
More than 365 days	**20,272,791**	18,910,466
	215,041,787	206,572,731

The movement on expected credit losses provision is as follows:

	June 30, 2026	December 31, 2025
As at January 1,	**21,148,551**	8,522,879
Additions during the period / year	**-**	13,072,972
Disposed during the period / year	**(287,617)**	(447,300)
Balance at the end of period / year	**20,860,934**	21,148,551

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

12. PREPAID EXPENSES AND OTHER RECEIVABLES, NET

	June 30, 2026	December 31, 2025
Prepaid expenses	**39,779,165**	39,825,915
Prepaid recruitment fees (Note 10)	**23,514,740**	23,374,057
Advances to suppliers *	**5,011,873**	2,039,062
Staff receivables	**2,574,189**	931,377
Others	**3,331,014**	3,012,028
	74,210,981	69,182,439

* The movement on advance to suppliers is as follows:

	June 30, 2026	December 31, 2025
Advances to suppliers	**9,521,786**	6,598,434
Less: Advances to suppliers provision **	**(4,509,913)**	(4,559,372)
	5,011,873	2,039,062

** The movement on advances to suppliers provision is as follows:

	June 30, 2026	December 31, 2025
As at January 1,	**4,559,372**	2,717,569
Charged during the period / year	**-**	1,841,803
Disposed during the period / year	**(49,459)**	-
Balance at the end of period / year	**4,509,913**	4,559,372

13. AVAILABLE VISAS

Available visas represent the balance of unused visas as on June 30, 2026 (December 31, 2025). The available visa amounts are transferred to the used visas upon stamping the visas for the manpower recruited at the border ports of the Kingdom of Saudi Arabia and the arrival of manpower to the Kingdom of Saudi Arabia. The movement of available visas is as follows:

	June 30, 2026	December 31, 2025
As at January 1,	**20,892,000**	18,044,000
Issued visas, net	**10,942,000**	27,960,000
Transferred to used visas (Note 9)	**(10,086,000)**	(21,468,000)
Returned visas	**(2,128,000)**	(3,644,000)
Balance at the end of period / year	**19,620,000**	20,892,000

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

14. BALANCES AND TRANSACTIONS WITH RELATED PARTIES

The significant transactions with related parties and the approximate amounts related to are as follows:

Related party	Nature of transaction	For the six-months period ended June 30, 2026	2025
Dr. Sulaiman Al Habib Medical Services Group Company	Sales	**26,565,712**	31,558,280
	Purchases	**(342,737)**	(463,194)
ALFA Co. for Operations Services	Sales	**7,144,545**	2,862,151
AlSafi Danone Company	Sales	**4,539,265**	1,154,442
Four Twins Company Limited	Sales	**2,344,243**	2,082,215
Burger Map Restaurants for Fast Food Company	Sales	**1,238,349**	1,187,806
Nephrocare Health Services Company	Sales	**321,578**	-
Economic Houses Contracting Company	Sales	**178,250**	-
Masah Contracting Company	Sales	**122,713**	4,700,516
Rawafid Health International Company	Sales	**40,622**	39,222
Namara Investment Company	Sales	**35,862**	35,862
Tasheel Real Estate Company	Sales	**20,000**	5,979
Future Classification Real Estate Company	Sales	**-**	55,340

The balances due from related parties consist of the following (Note 11):

Related party	Nature of relationship	June 30, 2026	December 31, 2025
Dr. Sulaiman Al Habib Medical Services Group Company	Shareholder	**24,996,786**	29,096,776
ALFA Co. for Operations Services	Related to shareholder	**2,869,699**	1,229,415
AlSafi Danone Company	Related to shareholder	**1,884,568**	1,135,046
Four Twins Company Limited	Related to shareholder	**475,067**	532,712
Burger Map Restaurants for Fast Food Company	Related to shareholder	**238,937**	268,470
Economic Houses Contracting Company	Related to shareholder	**179,003**	-
Nephrocare Health Services Company	Related to shareholder	**54,941**	-
Namara Investment Company	Related to shareholder	**6,874**	6,874
Masah Contracting Company	Related to shareholder	**-**	2,127,375
Unique Hospitality Company	Related to shareholder	**-**	23,569
		30,705,875	34,420,237

Compensation of senior management personnel

Key management personnel of the Group include senior management personnel who have the authority and responsibility for planning, directing and controlling the Group's activities. Benefits paid to the Group's key management personnel include salaries, cash and non-cash benefits, and contributions to a post-employment defined benefits plan.

The compensation of senior management personnel is as follows:

Related party	Nature of transaction	For the six-months period ended June 30, 2026	2025
Senior executive management	Salaries and bonuses	**4,884,042**	4,656,341
Senior employees' defined benefits obligation	Employee benefits	**281,247**	210,753

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

15. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025
Cash at banks	**15,744,669**	26,947,686
Short term deposits *	**212,970,643**	183,000,000
	228,715,312	209,947,686

*Murabaha short term deposits maturing within 90 days or less are maintained with commercial banks and generate financing income compatible at prevailing market rates.

16. EMPLOYEES' DEFINED BENEFITS OBLIGATION

The movement of employees' defined benefits, during the period / year is as follows:

	June 30, 2026	December 31, 2025
As at January 1,	**29,854,418**	21,593,726
Current service costs for the period / year	**6,715,917**	11,222,200
Finance costs	**697,884**	940,015
Recoverable employees benefits from customers*	**2,005,478**	1,742,369
Paid during the period / year	**(3,422,207)**	(6,540,694)
Actuarial re-measurement	**(582,283)**	896,802
Balance at the end of period / year	**35,269,207**	29,854,418

* The movement of recoverable employees benefits from customers is as follows:

	June 30, 2026	December 31, 2025
As at January 1,	**3,130,314**	1,387,945
Additions during the period / year	**2,998,191**	2,019,410
Disposals during the period / year	**(992,713)**	(277,041)
Balance at the end of period / year	**5,135,792**	3,130,314

Key actuarial assumptions

The following key actuarial assumptions have been used by the Group to assess the employees' defined benefits obligation:

	June 30, 2026	December 31, 2025
Evaluation discount rate	**%5**	%5
Expected salary increase rate	**%5**	%5

Sensitivity analysis of actuarial assumptions

	June 30, 2026	December 31, 2025
Evaluation discount rate		
Increase 1%	**33,066,964**	27,994,931
Decrease 1%	**35,628,638**	30,180,188
Expected salary increase rate		
Increase 1%	**35,615,752**	30,169,225
Decrease 1%	**33,055,419**	27,985,055

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

17. ACCRUED EXPENSES AND OTHER ACCRUALS

	June 30, 2026	December 31, 2025
Accrued salaries and other benefits	**38,460,715**	32,972,145
Accrued vacations	**30,949,246**	26,095,706
Accrued tickets	**23,442,170**	20,142,624
Value added tax payable	**9,245,856**	8,232,343
Accrued employees' bonuses	**3,119,817**	3,600,000
Withholding Tax provision	**2,530,358**	2,530,358
Accrued bonuses of the Board of Directors and committee's	**1,171,501**	2,093,056
Others	**4,587,835**	6,388,320
	113,507,498	102,054,552

18. ZAKAT

Zakat status

The company filed its Zakat returns (self-assessment) up to the year ended December 31, 2025, to the Zakat, Tax and Customs Authority (ZATCA) and received a zakat certificates. During the year 2025, The Zakat, Tax and Customs Authority (ZATCA) issued the final Zakat assessment for the year ended December 31, 2024, with additional Zakat liability amounting to SAR 40,403 and the company paid this additional Zakat liability. ZATCA had issued a final assessment up to the year 2021 and for the year 2024 while the years of 2022, 2023 and 2025 are still under review from ZATCA.

Movement of zakat payable is as follows:

	June 30, 2026	December 31, 2025
As at January 1,	**10,278,437**	12,609,385
Zakat expense charged for the period / year	**4,672,257**	9,128,721
Reversal of provision during the period / year	**-**	(2,746,494)
Paid during the period / year	**(9,137,773)**	(8,713,175)
Balance at the end of period / year	**5,812,921**	10,278,437

19. DIVIDENDS

On 24 Sha'ban1447H (corresponding to February 12, 2026G), the Company's Board of Directors has decided to distribute cash dividends to the shareholders for the Second half of the fiscal year 2025 in the amount of SR 30,475,000, at a rate of SR 1.15 per share, based on the authorization to distribute interim dividends to the shareholders, quarterly or semi-annually, for the fiscal year 2025G which was granted to the Board of Directors by the Ordinary General Assembly which was held on Wednesday, 29 Dhu al-Hijjah 1446H (corresponding to June 25, 2025G).

20. NON-CONTROLLING INTERESTS

The following is a summary of the total financial information related to the group's subsidiary (Eraf Medical Company), representing amounts before intercompany eliminations:

Summary of the financial position statement	June 30, 2026	December 31, 2025
Non-current assets	**1,140,899**	1,477,396
Current assets	**9,017,949**	8,462,092
Non-current liabilities	**20,086**	586,776
Current liabilities	**1,528,046**	1,346,107
Net assets	**8,610,716**	8,006,605
Non-controlling interests	**3,444,286**	3,202,642

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

20. NON-CONTROLLING INTERESTS – (CONTINUED)

Summary of the profit or loss and other comprehensive income statement	June 30, 2026	December 31, 2025
Revenues from contracts with customers	**4,335,612**	11,952,880
Expenses	**(3,731,501)**	(8,628,128)
Net Profit for the period / year	**604,111**	3,324,752
Other comprehensive income	**-**	-
Total comprehensive profit for the period / year	**604,111**	3,324,752
Non-controlling interests	**241,644**	1,329,901

Summary of the cash flow statement		
Cash generated from operating activity	**619,782**	4,793,672
Cash (used in) investing activity	**(34,287)**	(148,155)
Cash (used in) financing activity	**(365,287)**	(529,348)

21. REVENUES FROM CONTRACTS WITH CUSTOMERS

Detailed information of revenues

Operational sectors	For the three-months period ended June 30,		For the six-months period ended June 30,	
	2026	2025	**2026**	2025
Contracting, operation and maintenance	**138,109,980**	165,928,225	**274,090,113**	317,012,028
Individuals	**65,441,878**	54,919,473	**133,393,460**	105,909,492
Medical and home health care	**28,337,427**	18,175,454	**53,241,335**	35,885,965
Restaurants and food	**12,197,509**	11,745,093	**24,151,470**	23,076,020
Retail	**9,267,275**	7,057,242	**18,295,149**	13,342,817
Technology and information systems	**1,093,776**	2,190,378	**2,150,591**	4,524,207
Others	**18,554,452**	5,175,168	**33,862,426**	8,256,874
Total revenues from contracts with customers	**273,002,297**	265,191,033	**539,184,544**	508,007,403

Customer type	For the three-months period ended June 30,		For the six-months period ended June 30,	
	2026	2025	**2026**	2025
Corporate	**207,560,419**	210,271,560	**405,791,084**	402,097,911
Individuals	**65,441,878**	54,919,473	**133,393,460**	105,909,492
Total revenues from contracts with customers	**273,002,297**	265,191,033	**539,184,544**	508,007,403

Geographical distribution	For the three-months period ended June 30,		For the six-months period ended June 30,	
	2026	2025	**2026**	2025
Central region	**166,126,081**	129,193,865	**319,985,078**	230,133,780
Eastern region	**45,779,433**	100,314,614	**103,578,793**	202,446,691
Western region	**52,185,922**	19,727,600	**97,778,228**	45,282,991
Southern region	**7,353,720**	7,257,367	**14,654,286**	13,577,206
Northern region	**1,557,141**	8,697,587	**3,188,159**	16,566,735
Total revenues from contracts with customers	**273,002,297**	265,191,033	**539,184,544**	508,007,403

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

21. REVENUE FROM CONTRACTS WITH CUSTOMERS –(CONTINUED)

Revenue recognition timing	For the three-months period ended June 30,		For the six-months period ended June 30,	
	2026	2025	**2026**	2025
Over a period of time	**256,868,134**	260,141,694	**513,264,196**	500,788,661
At a point of time	**16,134,163**	5,049,339	**25,920,348**	7,218,742
Total revenues from contracts with customers	**273,002,297**	265,191,033	**539,184,544**	508,007,403

Collection type	For the three-months period ended June 30,		For the six-months period ended June 30,	
	2026	2025	**2026**	2025
Cash Revenues	**65,441,878**	54,919,473	**133,393,460**	105,909,492
Deferred Revenues	**207,560,419**	210,271,560	**405,791,084**	402,097,911
Total revenues from contracts with customers	**273,002,297**	265,191,033	**539,184,544**	508,007,403

Contract balances	**June 30, 2026**	June 30, 2025
Trade receivables (Note 11)	**215,041,787**	201,365,448
Contract liabilities	**(31,519,175)**	(25,642,181)

The Group's revenue includes five key customers, accounting for 49.1% of total revenue for the period ended June 30, 2026 (June 30, 2025: 59.6%).

22. OTHER NON-OPERATING INCOME

	For the three-months period ended June 30,		For the six-months period ended June 30,	
	2026	2025	**2026**	2025
Unrealized loss from investments at fair value through profit or loss	**(243,316)**	-	**(340,944)**	-
Realized gain from sales of investments at fair value through profit or loss	**-**	1,933	**-**	367,676
Others	**374,457**	196,456	**524,205**	357,827
	131,141	198,389	**183,261**	725,503

23. BASIC AND DILUTED EARNINGS PER SHARE RELATED TO THE SHAREHOLDERS OF PARENT COMPANY

	For the three-months period ended June 30,		For the six-months period ended June 30,	
	2026	2025	**2026**	2025
Net profit for the period – Company's shareholders	**28,055,708**	26,699,332	**53,826,288**	52,325,452
Number of shares	**26,500,000**	26,500,000	**26,500,000**	26,500,000
Earnings per share – basic and diluted	**1.06**	1.01	**2.03**	1.97

There is no diluted effect on the Group'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.

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

24. SEGMENTS REPORTING

The Group engages in mediating the recruitment of human resources and providing labour and logistical services and support to the public sector and the private sector. The group is mainly divided into the corporate and individual sectors, and the group has one geographical sector, which is the Kingdom of Saudi Arabia.

The following tables present revenue and profit information for the Group's operating segments for the three and six months periods ended June 30, 2026 and June 30, 2025:

	For the three-months period ended June 30, 2026			
	Corporate sector	**Individuals sector**	**Others**	**Total**
Revenues from contracts with customers	**207,560,419**	**65,441,878**	**-**	**273,002,297**
Cost of revenues from contracts with customers	**(174,606,606)**	**(53,063,889)**	**-**	**(227,670,495)**
Gross profit	**32,953,813**	**12,377,989**	**-**	**45,331,802**
Marketing expenses	**-**	**(110,703)**	**-**	**(110,703)**
General and administrative expenses	**(2,243,003)**	**(1,220,083)**	**(13,597,169)**	**(17,060,255)**
Expected credit losses provision	**(171,878)**	**(84,530)**	**-**	**(256,408)**
Operating profit (loss)	**30,538,932**	**10,962,673**	**(13,597,169)**	**27,904,436**

	For the six-months period ended June 30, 2026			
	Corporate sector	**Individuals sector**	**Others**	**Total**
Revenues from contracts with customers	**405,791,084**	**133,393,460**	**-**	**539,184,544**
Cost of revenues from contracts with customers	**(338,863,985)**	**(112,106,302)**	**-**	**(450,970,287)**
Gross profit	**66,927,099**	**21,287,158**	**-**	**88,214,257**
Marketing expenses	**-**	**(598,140)**	**-**	**(598,140)**
General and administrative expenses	**(3,887,961)**	**(2,653,040)**	**(27,728,905)**	**(34,269,906)**
Expected credit losses reversal (provision)	**496,159**	**(208,542)**	**-**	**287,617**
Operating profit (loss)	**63,535,297**	**17,827,436**	**(27,728,905)**	**53,633,828**

	For the three-months period ended June 30, 2025			
	Corporate sector	Individuals sector	Others	Total
Revenues from contracts with customers	210,271,560	54,919,473	-	265,191,033
Cost of revenues from contracts with customers	(170,593,018)	(47,998,264)	-	(218,591,282)
Gross profit	39,678,542	6,921,209	-	46,599,751
Marketing expenses	(6,444)	(169,700)	-	(176,144)
General and administrative expenses	(1,785,620)	(1,894,050)	(10,962,307)	(14,641,977)
Expected credit losses provision	(4,639,672)	(99,152)	-	(4,738,824)
Operating profit (loss)	33,246,806	4,758,307	(10,962,307)	27,042,806

(ALL AMOUNTS ARE PRESENTED IN SAUDI RIYALS UNLESS OTHERWISE STATED)

24. SEGMENTS REPORTING – (CONTINUED)

	For the six-months period ended June 30, 2025			
	Corporate sector	Individuals sector	Others	Total
Revenues from contracts with customers	402,097,911	105,909,492	-	508,007,403
Cost of revenues from contracts with customers	(321,150,697)	(91,223,169)	-	(412,373,866)
Gross profit	80,947,214	14,686,323	-	95,633,537
Marketing expenses	(6,444)	(2,327,097)	-	(2,333,541)
General and administrative expenses	(3,471,450)	(5,657,825)	(22,916,582)	(32,045,857)
Expected credit losses provision	(8,768,119)	(245,930)	-	(9,014,049)
Operating profit (loss)	68,701,201	6,455,471	(22,916,582)	52,240,090

25. COMMITMENTS AND CONTINGENT LIABILITIES

Commitments for capital expenditure

Capital expenditure contracted by the Group but not incurred till June 30, 2026, amounted to SR 2,689,786 (December 31, 2025: SR 4,627,769).

Guarantees

As at June 30, 2026, the Group had a letter of guarantee amounted of SR 10.3 million (December 31, 2025: SR 10.3 million) secured by a cash margin of SR 10.3 million (December 31, 2025: SR 10.3 million) in relation to the company's license issued by the Ministry of Human Resources and Social Development.

26. FINANCIAL INSTRUMENTS – FAIR VALUE

The fair value of investments measured at fair value through profit or loss amounted to SR 1,642,585 as of June 30, 2026 (December 31, 2025: SR 1,983,529).

27. COMPARATIVE FIGURES

Comparative figures have been reclassified to conform to the current year presentation.

28. SUBSEQUENT EVENTS

On 21 Safar 1448H (corresponding to August 4, 2026G), the Company's Board of Directors has decided to distribute cash dividends to the shareholders for the first half of the fiscal year 2026 in the amount of SR 37,895,000 at a rate of SR 1.43 per share, based on the authorization to distribute interim dividends to the shareholders, quarterly or semi-annually, for the fiscal year 2026G which was granted to the Board of Directors by the Extraordinary General Assembly which was held on Wednesday, 2 Muharram 1448H (corresponding to June 17, 2026G).

29. APPROVAL OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The interim condensed consolidated financial statements have been approved for issuance by the Company's Board of Directors on 21 Safar 1448H (corresponding to August 4, 2026G).