ALMOOSA HEALTH COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026 WITH INDEPENDENT AUDITOR'S REVIEW REPORT

ALMOOSA HEALTH COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONDENSED INTERIM FINANCIAL STATEMENS
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026
(Expressed in Saudi Riyals, unless otherwise stated)

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Commercial Registration No 2051062328

Headquarters in Riyadh

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية
الطابق ١٦، برج البرغش
٦١٨٩ طريق الأمير تركي، الكورنيش
ص.ب ٤٨٠٣
الخبر ٣٤٤١٢ - ٣١٤٦
المملكة العربية السعودية
سجل تجاري رقم ٢٠٥١٠٦٢٣٢٨

المركز الرئيسي في الرياض

Independent auditor's report on review of condensed interim financial statements

To the shareholders of Al Moosa Health Company (A Saudi Joint Stock Company)

Introduction

We have reviewed the accompanying 30 June 2026 condensed interim financial statements of Al Moosa Health Company ("the Company") which comprises:

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

Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with IAS 34, 'Interim Financial Reporting' that is endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with the 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 condensed interim 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.

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©٢٠٢٦ شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية، شركة مساهمة مهنية مقفلة مسجلة في المملكة العربية السعودية، رأس مالها (١١٠,٠٠٠,٠٠٠) ريال سعودي مدفوع بالكامل، وهي عضو غير شريك في الشبكة العالمية لشركات كي بي إم جي المستقلة والتابعة لـ كي بي إم جي العالمية المحدودة، شركة انجليزية خاصة محدودة بالضمان.
جميع الحقوق محفوظة.

Independent auditor's report on review of condensed interim financial statements

To the shareholders of Al Moosa Health Company (A Saudi Joint Stock Company) (continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying 30 June 2026 condensed interim financial statements of Al Moosa Health Company are not prepared, in all material respects, in accordance with IAS 34, 'Interim Financial Reporting' that is endorsed in the Kingdom of Saudi Arabia.

KPMG Professional Services Company

Mohammed Najeeb Alkhlaiwi
License no. 481

Al Khobar, 10 August 2026G
Corresponding to: 27 Safar 1448H

ALMOOSA HEALTH COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026
(Expressed in Saudi Riyals, unless otherwise stated)

	Note	30 June 2026 (Unaudited)	31 December 2025 (Audited)
ASSETS			
Non-current assets			
Property and equipment	5	**2,871,603,696**	2,364,595,805
Intangible assets		**11,751,610**	9,645,631
Investments	7.1	**40,000,000**	40,000,000
Derivative financial instruments	9	**2,366,967**	2,077,976
Equity-accounted investee		**12,569,592**	9,525,644
Right-of-use assets		**89,946,953**	87,743,125
Total non-current assets		**3,028,238,818**	2,513,588,181
Current assets			
Inventories		**84,336,773**	78,210,162
Accounts receivables	6	**767,662,963**	615,681,116
Investments	7.2	**41,762,171**	42,285,006
Derivative financial instruments	9	**155,295**	-
Advances, prepayments and other current assets		**47,461,229**	25,066,378
Cash and cash equivalents		**23,377,582**	38,270,406
Total current assets		**964,756,013**	799,513,068
Total assets		**3,992,994,831**	3,313,101,249
EQUITY AND LIABILITIES			
Equity			
Share capital		**443,035,800**	443,035,800
Share premium		**1,088,518,860**	1,088,518,860
Retained earnings		**430,239,966**	392,670,524
Total equity		**1,961,794,626**	1,924,225,184
Liabilities			
Non-current liabilities			
Long term loans	8	**1,235,228,047**	667,195,527
Lease liabilities		**77,086,666**	75,154,455
Derivative financial instruments	9	**75,239,708**	53,056,112
Employees' benefits		**135,040,696**	129,299,377
Total non-current liabilities		**1,522,595,117**	924,705,471
Current liabilities			
Accounts payables		**315,630,869**	266,129,522
Accruals and other current liabilities		**48,031,921**	49,243,895
Derivative financial instruments	9	**5,095,547**	4,509,606
Refund liabilities	11.1	**85,292,598**	63,561,645
Long term loans – current portion	8	**12,781,608**	38,545,348
Short term borrowings		**25,000,000**	20,000,000
Lease liabilities – current portion		**10,900,100**	11,603,356
Zakat provision	10	**5,872,445**	10,577,222
Total current liabilities		**508,605,088**	464,170,594
Total liabilities		**2,031,200,205**	1,388,876,065
Total equity and liabilities		**3,992,994,831**	3,313,101,249

These condensed interim financial statements were authorized for issue by the Board of Directors and approved by:

Malek Al Moosa	Malek Al Moosa	Shailesh Chander
(Chief Executive Officer)	(Board Authorized Director)	(Chief Financial Officer)

The accompanying notes 1 to 22 on pages 6 to 18 form an integral part of these condensed interim financial statements.

ALMOOSA HEALTH COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED 30 JUNE 2026
(Expressed in Saudi Riyals, unless otherwise stated)

	Note	For the three-month period ended		For the six-month period ended	
		30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
		(Unaudited)	(Unaudited) (Restated)	**(Unaudited)**	(Unaudited) (Restated)
Revenue	11	**405,564,376**	348,965,031	**753,894,624**	671,945,754
Cost of revenue		**(273,113,977)**	(236,877,109)	**(524,420,018)**	(461,070,646)
Gross profit		**132,450,399**	112,087,922	**229,474,606**	210,875,108
General and administration expenses		**(67,760,775)**	(49,671,258)	**(120,794,913)**	(92,996,075)
Selling and marketing expenses		**(7,659,298)**	(7,352,057)	**(14,967,842)**	(13,868,748)
Expected credit loss on accounts receivables		**(8,367,109)**	(919,974)	**(9,770,563)**	(1,808,837)
Other income	12	**3,529,691**	2,097,010	**8,308,736**	6,751,091
Other expenses – IPO related cost		**-**	-	**-**	(1,141,632)
Operating profit		**52,192,908**	56,241,643	**92,250,024**	107,810,907
Other expense – loss on investments		**(1,282,641)**	(1,831,231)	**(522,835)**	(3,253,943)
(Loss) / gain on derivative financial instruments		**(9,032,689)**	16,200,424	**(22,325,251)**	32,292,090
Finance cost		**(4,551,590)**	(3,989,922)	**(8,278,268)**	(10,607,248)
Finance income	13	**2,610,380**	2,159,712	**3,392,051**	6,676,965
Net finance cost		**(1,941,210)**	(1,830,210)	**(4,886,217)**	(3,930,283)
Share of profit / (loss) from equity accounted investee		**233,202**	(44,746)	**326,301**	(2,803)
Profit before zakat		**40,169,570**	68,735,880	**64,842,022**	132,915,968
Zakat (expense) / income for the period	10	**(1,630,134)**	(762,564)	**(2,788,623)**	2,277,280
Profit for the period		**38,539,436**	67,973,316	**62,053,399**	135,193,248
Other comprehensive income					
Items that will not be reclassified to profit or loss in subsequent period					
Re-measurement gain on employees' benefits		**494,224**	1,912,580	**2,098,191**	2,005,760
Other comprehensive income for the period		**494,224**	1,912,580	**2,098,191**	2,005,760
Total comprehensive income for the period		**39,033,660**	69,885,896	**64,151,590**	137,199,008
Earnings per share:					
Basic and diluted earnings per share	16	**0.87**	1.55	**1.40**	3.07

Malek Al Moosa
(Chief Executive Officer)

Malek Al Moosa
(Board Authorized Director)

Shailesh Chander
(Chief Financial Officer)

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ALMOOSA HEALTH COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(Expressed in Saudi Riyals, unless otherwise stated)

	Share capital	Share premium	Retained earnings	Total
Balance at 1 January 2025 – as previously stated	350,000,000	-	367,735,728	717,735,728
Prior period adjustment (Note 20)	-	-	(91,469,899)	(91,469,899)
Balance at 1 January 2025 (Audited) – Restated	350,000,000	-	276,265,829	626,265,829
Total comprehensive income for the period				
Profit for the period - (Restated – Note 20)	-	-	135,193,248	135,193,248
Other comprehensive income for the period	-	-	2,005,760	2,005,760
Total comprehensive income for the period - Restated	-	-	137,199,008	137,199,008
Transactions with owners of the Company				
Issue of new shares	93,035,800	1,088,518,860	-	1,181,554,660
Initial public offering cost	-	-	(40,377,557)	(40,377,557)
Dividend paid (note 17)	-	-	(55,379,475)	(55,379,475)
Balance as on 30 June 2025 (Unaudited) - Restated	443,035,800	1,088,518,860	317,707,805	1,849,262,465
Balance at 1 January 2026 (Audited)	**443,035,800**	**1,088,518,860**	**392,670,524**	**1,924,225,184**
Total comprehensive income for the period				
Profit for the period	**-**	**-**	**62,053,399**	**62,053,399**
Other comprehensive income for the period	**-**	**-**	**2,098,191**	**2,098,191**
Total comprehensive income for the period	**-**	**-**	**64,151,590**	**64,151,590**
Transactions with owners of the Company				
Dividend paid (note 17)	**-**	**-**	**(26,582,148)**	**(26,582,148)**
Balance as on 30 June 2026 (Unaudited)	**443,035,800**	**1,088,518,860**	**430,239,966**	**1,961,794,626**

Malek Al Moosa
(Chief Executive Officer)

Malek Al Moosa
(Board Authorized Director)

Shailesh Chander
(Chief Financial Officer)

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ALMOOSA HEALTH COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONDENSED STATEMENT OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(Expressed in Saudi Riyals, unless otherwise stated)

	Note	30 June 2026 (Unaudited)	30 June 2025 (Unaudited) (Restated - Note 20)
Cash flows from operating activities:			
Profit before zakat		**64,842,022**	132,915,968
Adjustments for:			
Depreciation on property and equipment	5	**47,097,019**	41,042,982
Amortization on intangibles		**1,151,154**	886,860
Depreciation on right-of-use assets		**5,882,194**	3,218,476
Loss/ (gain) on disposal of property and equipment		**39,600**	(16,800)
Interest expense on long term loans		**2,013,082**	10,759,844
Interest expenses on lease liability		**3,066,515**	351,167
Employees' defined benefit expense		**15,009,974**	13,837,302
Provision for impairment loss on accounts receivables	6	**9,770,563**	1,808,837
Share of (profit) / loss from equity-accounted investees		**(326,301)**	2,803
Unwinding of interest on MoF loan		**145,448**	430,292
Loss on investments a fair value through profit or loss		**522,835**	3,254,156
Loss / (gain) due to change in fair value of derivatives		**22,325,251**	(32,292,090)
		171,539,356	176,199,797
Changes in:			
Accounts receivables		**(161,752,410)**	(168,620,112)
Inventories		**(6,126,611)**	(9,141,253)
Advances, prepayments and other current assets		**(22,394,851)**	1,897,725
Accounts payables		**37,627,912**	45,461,197
Accruals and other current liabilities		**(1,211,974)**	(2,010,828)
Refund liabilities		**21,730,953**	7,323,488
Cash generated from operations		**39,412,375**	51,110,014
Interest paid on loans		**(22,885,388)**	(26,827,553)
Interest paid on lease liabilities		**(3,066,515)**	(351,167)
Employees benefits paid		**(7,170,462)**	(4,240,974)
Zakat paid	10	**(7,493,400)**	(2,462,504)
Net cash (used in) / generated from operating activities		**(1,203,390)**	17,227,816
Cash flows from investing activities:			
Additions to property and equipment		**(516,432,373)**	(237,076,344)
Additions to intangible assets		**(3,257,133)**	(1,916,432)
Proceeds from disposal of property and equipment		**-**	17,112
Additional contribution in equity-accounted investee		**(2,717,647)**	(190,000,000)
Redemption of investments		**-**	100,000,000
Net cash used in investing activities		**(522,407,153)**	(328,975,664)
Cash flows from financing activities:			
Proceeds from loans and borrowings		**585,000,000**	-
Repayment of loans and borrowings		**(42,843,067)**	(736,642,154)
Dividend paid	17	**(26,582,148)**	(55,379,475)
Principle payment of lease liability		**(6,857,066)**	(2,420,802)
Proceeds from further issue of shares		**-**	1,181,554,660
Payment of initial public offering related cost		**-**	(40,377,557)
Net cash generated financing activities		**508,717,719**	346,734,672

ALMOOSA HEALTH COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(Expressed in Saudi Riyals, unless otherwise stated)

	Note	30 June 2026 (Unaudited)	30 June 2025 (Unaudited) (Restated – Note 20)
Net increase in cash and cash equivalents		**(14,892,824)**	34,986,824
Cash and cash equivalents at beginning of the period		**38,270,406**	38,201,085
Cash and cash equivalents at end of the period		**23,377,582**	73,187,909
Non-cash transactions:			
Additions to lease liability and right of use assets		**8,086,022**	-

Malek Al Moosa	Malek Al Moosa	Shailesh Chander
(Chief Executive Officer)	(Board Authorized Director)	(Chief Financial Officer)

The accompanying notes 1 to 22 on pages 6 to 18 form an integral part of these condensed interim financial statement

(Expressed in Saudi Riyals, unless otherwise stated)

1. GENERAL INFORMATION

Almoosa Health Company (the "Company") is a saudi joint stock company registered in the Kingdom of Saudi Arabia under Commercial Registration number 2252022248 dated 6 Shaban 1435H (4 June 2014) and unified number 7011046732. The principal activities of the Company are to act as a private healthcare provider, storing medical items and selling medicine, cosmetics and disposable medical items. The Company's registered office is in Al-Ahsa, Kingdom of Saudi Arabia.

The shareholders of the Company in their extraordinary general meeting have passed a resolution on 16 Shawwal 1445H (corresponding to 25 April 2024) for the increase of Company's capital from SR 350 million to SR 443.04 million divided into 44.30 million shares of equal nominal value of SR. 10 each, by way of an offering of 9.30 million new shares to the public after the approval of the Capital Market Authority and the Saudi Stock Exchange ("Tadawul"), in accordance with the rules and procedures stipulated in the Capital Market Law ("CMA") and the Executive Regulations issued by the CMA. The shares to public were issued at premium of SR 117 per share.

The capital increase and public offering were conducted in compliance with the Capital Market Law ("CMA") and its Executive Regulations, following the approval of the Capital Market Authority and the Saudi Stock Exchange ("Tadawul"). After obtaining the necessary approvals, the Company issued the shares to the public and was successfully listed on Tadawul on 7 January 2025.

The condensed interim financial statements of the Company include activities and results of the following branches having commercial registrations, also assets and liabilities of these are included in these condensed interim financial statements:

Branch Name	Commercial Registration No.	Registration Date	Location
AlMoosa Medical Pharmacy	2252023498	9 Sha'aban 1415H -10 January 1995	Al-Ahsa
Abdul Aziz AlMoosa Drug Store	2252053792	22 Ramadan 1434H -30 July 2013	Al-Ahsa
Almoosa Hospital Medical Consumables Warehouse	2252069957	28 Rabia'l Thani 1439H - 15 January 2018	Al-Ahsa
Almoosa Specialist Hospital Company	2051241163	13 Ramadan 1443 H - 14 April 2022	Al-Ahsa
Almoosa Gym	2031112804	5 Safar 1445 H - 21-Aug-2023	Al-Ahsa
Almoosa for rehabilitation and LTC	2031110416	04 Safar 1444 H - 31 August 2022	Al-Ahsa
The Leaf Kitchen	2252106494	8 Shawal 1443 H - 9 May 2022	Al-Ahsa

1.1 Subsidiary

During the period ended 30 June 2026, the Company has incorporated a new wholly owned subsidiary Specialized Eye Company ("the subsidiary") a single person limited liability company registered in the Kingdom of Saudi Arabia under unified number 7054026708 dated 21 Shawwal 1447H (9 April 2026). The principal activities of the subsidiary are manufacture of medical and sunglasses, wholesale and retail of photographic and optical goods. The Company's registered office is in Al-Ahsa, Kingdom of Saudi Arabia.

As at the period ended 30 June 2026, the share capital of the subsidiary amounting to SR 100,000 has not been paid by the Company and the subsidiary has not yet commenced operations.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1 Statement of compliance

These condensed interim financial statements have been prepared in accordance with International Accounting Standard IAS 34 'Interim Financial Reporting' that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by Saudi Organization for Chartered and Professional Accountants ("SOCPA") and should be read in conjunction with the Company's last annual Financial Statements for the year ended 31 December 2025. These do not include all of the information and disclosures normally required for a complete set of Financial Statements; however, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Company's financial position and performance since 31 December 2025. The condensed interim financial statements should be read in conjunction with the Company's annual financial statements as at 31 December 2025. The results of the six-month period ended might not be the indicator of full year results of the Company.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (Continued)

2.2 Basis of preparation

These condensed interim financial statements have been prepared on a historical cost basis except for derivative financial instruments, investments at fair value through profit or loss which are measured at fair value and employees' end-of-service benefits obligation which is measured at the present value of the obligations.

2.3 Functional and presentation currency

These condensed interim financial statements are presented in Saudi Riyals (SR) which is the Company's functional currency. All financial information presented in these condensed interim financial statements have been rounded off to the nearest Saudi Riyals, unless otherwise stated.

2.4 Use of judgements and estimates

In preparing these condensed interim financial statements, management has made judgments and estimates that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates. The significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those described in the last annual financial statements.

3. Material accounting policies

The accounting policies applied in these condensed interim financial statements are the same as those applied in the Company's annual financial statements as at and for the year ended 31 December 2025.

4. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

4.1 New and revised standards with no material effect on the financial statements

The following revised IFRSs have been adopted. The application of these revised IFRSs did not have any material impact on the amounts reported for current and prior periods.

- Amendments to the Classification and Measurement of Financial Instruments - Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures, effective for annual periods beginning on or after 1 January 2026.
- Contracts Referencing Nature-dependant Electricity – Amendments to IFRS 9 and IFRS 7, effective for annual periods beginning on or after 1 January 2026.
- Annual improvements to IFRS Accounting Standards – Amendments to: IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 7 Financial Instruments: Disclosures and it's accompanying Guidance on implementing IFRS 7, IFRS 9 Financial Instruments, IFRS 10 Consolidated Financial Statements, and IAS 7 Statement of Cash flows, effective for annual periods beginning on or after 1 January 2026.

However, such amendments did not have a material impact on the financial statement of the Company.

4.2 New and revised standards issued but not yet effective

The amendments to existing standards that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these amendments to existing standards, if applicable, when they become effective:

- IFRS 18 Presentation and Disclosure in Financial Statements, effective for annual periods beginning on or after 1 January 2027.
- IFRS 19 Subsidiaries without Public Accountability: Disclosures, effective for annual periods beginning on or after 1 January 2027.
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture - Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures, effective date to be determined.

The forthcoming amendments listed above are not expected to have a significant or material impact on the Company's financial statements when they become effective except IFRS 18.

4. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS (Continued)

4.2 New and revised standards issued but not yet effective (Continued)

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

a) Structure of the Statement of Profit or Loss

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

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

- Interest income and expenses are generally included in finance income and finance costs under the Company’s current accounting policy and are separately presented as finance income and finance costs respectively. IFRS 18 provides specific guidance on the income and expenses to be classified in the investing and financing categories.
- Gains and losses on derivative financial instruments are currently disclosed in the statement of profit or loss and other comprehensive income below the operating profit. The Company has determined that gains or losses on these derivative financial instruments are expected to be classified in the financing categories.
- Share of profit (loss) of equity-accounted investees is currently presented below net finance costs and above profit before zakat. Income and expenses from equity-accounted investments are always classified in the investing category under IFRS 18. Accordingly, the Company's share of profit of equity-accounted investees will be classified and presented in the investing category.

b) Management-defined performance measures

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

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

c) Principles of aggregation and disaggregation

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

The Company is assessing the grouping of items on the basis of similar and dissimilar characteristics. Based on this assessment, it will present line items in the primary financial statements that provide useful structured summaries and disclose additional information in the note. The Company is also assessing line items currently labelled as ‘other’ and will use more informative labels.

d) Consequential amendments

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

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

(Expressed in Saudi Riyals, unless otherwise stated)

4. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS (Continued)

4.2 New and revised standards issued but not yet effective (Continued)

Based on the preliminary assessment, the expected impacts in the period of initial application are described above. In case there is any change at the time of implementation of standard it will be presented in its first financial statements that include the date of initial application.

5. PROPERTY AND EQUIPMENT

The movement of property and equipment is as follows:

	30 June 2026 (Unaudited)	31 December 2025 (Audited)	30 June 2025 (Unaudited)
Carrying value at the beginning of the period /year	**2,364,595,805**	1,894,434,303	1,894,434,303
Additions (note 5.1)	**554,144,510**	557,734,058	249,644,564
Disposals, net of accumulated depreciation	**(39,600)**	(2,433,099)	(312)
Depreciation for the period /year	**(47,097,019)**	(85,139,457)	(41,042,982)
Transfer to equity-accounted investees	**-**	-	-
Carrying value at the end of the period /year (note 5.2)	**2,871,603,696**	2,364,595,805	2,103,035,573

5.1 The additions to property and equipment include capital work-in-progress of SAR 489.02 million (31 December 2025: SAR 436.90 million and 30 June 2025: SAR 217.34 million), primarily related to the Al Khobar and Al Hofuf hospitals. During the period, borrowing costs on various long-term loans were also capitalized, amounting to SAR 25.8 million (31 December 2025: SAR 31 million and 30 June 2025: SAR 12.5 million).

5.2 The carrying value includes construction work-in-progress amounting to SR 1,145.57 million (31 December 2025: SR 656.55 million and 30 June 2025: SAR 536.36 million). It represents costs incurred in relation to Al Khobar hospital, Al Hofuf hospital, medical centers and other projects of the Company, which are currently under construction.

6. ACCOUNTS RECEIVABLES

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Accounts receivable – trade	**781,738,704**	620,900,888
Less: allowance for expected credit losses	**(15,458,728)**	(5,823,876)
	766,279,976	615,077,012
Due from related parties (note 15.2)	**1,382,987**	604,104
	767,662,963	615,681,116

6.1 Following is the movement of allowance for expected credit losses:

	30 June 2026 (Unaudited)	31 December 2025 (Audited)	30 June 2025 (Unaudited)
Balance at the beginning of the period / year	**5,823,876**	5,141,118	5,141,118
Allowance for expected credit losses during the period / year	**9,770,563**	6,837,151	1,808,837
Doubtful debts written off during the period / year	**(135,711)**	(6,154,393)	(810,972)
Balance at the end of the period / year	**15,458,728**	5,823,876	6,138,983

7. INVESTMENT

	Note	**30 June 2026 (Unaudited)**	31 December 2025 (Audited)
Investment in sukuk certificates	7.1	**40,000,000**	40,000,000
Investment in mutual funds	7.2	**41,762,171**	42,285,006
Balance at the end of the period / year		**81,762,171**	82,285,006

(Expressed in Saudi Riyals, unless otherwise stated)

7. INVESTMENT (Continued)

7.1 Investment in sukuk certificates

The Company has made an investment of SR 40 million comprising 40 Sukuks certificates amounting to SR 1 million each. The Sukuks carry a fixed rate of commission settled by the bank each quarter. The first call date of sukuks is 3 February 2030.

7.2 Investment in mutual and murabaha funds

The Company has made the investment in mutual and murabaha funds and measured at fair values using the price quoted price from Saudi Stock Exchange (Tadawul). The investment has been classified as a Level 1 fair value hierarchy being determined based on quoted prices in active markets at the period -end.

	30 June 2026 (Unaudited)	31 December 2025 (Audited)	30 June 2025 (Unaudited)
Balance at the beginning of the period / year	**42,285,006**	-	-
Additions during the period / year	**-**	150,000,000	150,000,000
Redemption during the period / year	**-**	(101,353,058)	(100,000,000)
Realized gain on redemption	**-**	1,353,058	1,258,938
Unrealized loss	**(522,835)**	(7,714,994)	(4,513,094)
Net loss	**(522,835)**	(6,361,936)	(3,254,156)
Balance at the end of the period	**41,762,171**	42,285,006	46,745,844

8. LONG TERM LOANS

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Current		
Loans from commercial banks	**-**	30,730,137
Loans from Ministry of Finance	**2,843,067**	2,843,067
Accrued interest expense	**9,938,541**	4,972,144
	12,781,608	38,545,348
Non- current		
Loans from commercial banks	**1,230,200,913**	659,470,776
Loans from Ministry of Finance	**5,686,131**	8,529,196
Less: deferred income on loan from MoF	**(658,997)**	(804,445)
	1,235,228,047	667,195,527

Loans from Commercial Banks
The Company obtained loan facilities from various local commercial banks. These facilities are subject to commission rates based on Saudi Arabia Interbank Offered Rate "SIBOR" plus an agreed margin.

Loans from Ministry of Finance
In 2010, the Company entered into a loan agreement for SR 42.6 million with Ministry of Finance to finance the construction of hospital building. The loan is repayable in equal annual instalments of SR 2.8 million each which commenced from 2015 and will continue up to 2030.

The Company is required to comply with certain covenants under the loan facility agreements mentioned above. A future breach of covenants may lead to loan callable on demand. The covenants are timely monitored, in case of potential breach, actions are taken by management to ensure compliance.

As of 30 June 2026, there is no non-compliance of loan covenants from banks, and accordingly these loans were not reclassified to current liabilities.

(Expressed in Saudi Riyals, unless otherwise stated)

8. LONG TERM LOANS (Continued)

Following are the combined aggregate amounts of future maturities representing principal amounts of the term loans as at:

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Within one year	**2,843,065**	33,573,204
Later than one year but not later than five years	**768,367,046**	495,903,260
Later than five years	**467,520,000**	172,096,712
	1,238,730,111	701,573,176

9. DERIVATIVE FINANCIAL INSTRUMENTS

The Company enters into derivative financial instruments with various counterparties, principally financial institutions, to manage its exposure to interest rate risk arising from its financing arrangements and are not designated as hedge instruments. These instruments include callable range accrual swaps (floating-to-fixed rate) and interest rate collars (comprising interest rate caps and floors).

	30 June 2026 (Unaudited)	31 December 2025 (Audited)	30 June 2025 (Unaudited) (Restated)
Balance at start of period / year	**55,487,742**	91,688,645	91,688,645
Change in fair value	**22,325,251**	(36,200,903)	(32,292,091)
Balance at end of period / year	**77,812,993**	55,487,742	59,396,554
Derivative financial assets – non-current	**2,366,967**	2,077,976	980,711
Derivative financial assets – current	**155,295**	-	338,004
Derivative financial liabilities – non-current	**75,239,708**	53,056,112	58,112,020
Derivative financial liabilities – current	**5,095,547**	4,509,606	2,603,250

10. ZAKAT PRVISION

The movement in zakat provision is:

	30 June 2026 (Unaudited)	31 December 2025 (Audited)	30 June 2025 (Unaudited)
Balance at the beginning of the period / year	**10,577,222**	8,864,912	8,864,912
Charge for the period / year	**2,788,623**	7,977,222	1,525,128
Prior year adjustment	**-**	(3,802,408)	(3,802,408)
	2,788,623	4,174,814	(2,277,280)
Paid during the period / year	**(7,493,400)**	(2,462,504)	(2,462,504)
Balance at the end of the period / year	**5,872,445**	10,577,222	4,125,128

The Company has submitted its zakat returns up to year 2025 and has obtained the required certificates and official receipts. The final assessment for the year 2019 has been received from ZATCA, however, the remaining returns are still under ZATCA review.

(Expressed in Saudi Riyals, unless otherwise stated)

11. REVENUE

The Company primarily generates revenue from contract with customers from:

- Services relating to inpatient and outpatient; and
- Sale of pharmaceutical goods.

Disaggregation of revenue

In the following table, revenue from contracts with customers is disaggregated by service lines and timing of revenue recognition.

	For the six-month period ended 30 June	
	2026	2025
	(Unaudited)	(Unaudited)
Revenue by service lines		
Medical services	**480,811,088**	443,753,758
Pharmaceuticals	**168,953,385**	152,357,315
Rehabilitation	**104,130,151**	75,834,681
	753,894,624	671,945,754
Timing of revenue recognition		
Medical services and pharmaceuticals sales transferred at a point in time	**378,879,824**	312,929,374
Medical services transferred over time	**375,014,800**	359,016,380
	753,894,624	671,945,754

Revenue from medical services and rehabilitation is recognized at a point in time as well as overtime based on the underlying nature of services provided.

The following table provides information about refund liability from contracts with customers:

	30 June 2026	31 December 2025
	(Unaudited)	(Audited)
Refund liability (note 11.1)	**85,292,598**	63,561,645

11.1 REFUND LIABILITY

Certain contracts provide for discounts comprising retrospective volume discounts granted to insurance companies on attainment of certain admission levels / certain levels of patient visits. The retrospective volume discounts give rise to variable consideration. Variable consideration is recognised as revenue to the extent that it is highly probable that it will not reverse. Discounts are accrued over the course of the period based on the estimates of the level of business expected using single most likely amount method. This is adjusted at the end of the period to reflect actual volumes. Volume discounts are recorded as a reduction in revenue and liabilities are created based on these estimates.

12. OTHER INCOME

	For the six-month period ended 30 June	
	2026	2025
	(Unaudited)	(Unaudited)
Human Resource Development Fund (HRDF) income	**5,122,927**	5,325,858
Scientific support income	**364,979**	339,752
Training courses income	**1,465,894**	378,297
Cafeteria income	**-**	55,056
Gain on disposal of property and equipment	**13,899**	16,800
Rental income	**1,262,101**	635,328
Others	**78,936**	-
	8,308,736	6,751,091

(Expressed in Saudi Riyals, unless otherwise stated)

13. FINANCE INCOME

	For the six-month period ended 30 June	
	2026	2025
	(Unaudited)	(Unaudited)
Income from time deposits	**380,893**	5,664,298
Income from Sukuks	**1,246,889**	1,012,667
Income from derivatives	**1,764,269**	-
	3,392,051	6,676,965

14. CONTINGENT LIABILITIES AND COMMITMENTS

Letter of Guarantees

As of 30 June 2026, the Company's bankers have given letter of guarantees, on behalf of the Company, amounting to SR 52 million (31 December 2025: SR 27 million) mainly in respect of performance guarantees to customers and others.

Letter of Credits

As of 30 June 2026, the Company's bankers have given letter of credits, on behalf of the Company, amounting to SR 13.12 million (31 December 2025: SR 19.51 million).

Capital commitments

As of 30 June 2026, the Company's capital commitments amounted to SR 1,318.45 million (31 December 2025: SR 849.72 million) related to Al Khobar hospital, Al Hofuf hospital, medical centers and other projects of the Company.

15. RELATED PARTY TRANSACTIONS AND BALANCES

Related parties include the Company's ultimate controlling person (Abdulaziz Abdullah AlMoosa), other shareholders, associated companies and their shareholders, key management personnel, Board of Directors, and entities controlled, jointly controlled or significantly influenced by such parties. Terms and conditions of these transactions are approved by the Company's management. The following are the nature and transactions with the related parties during the period and its related balances as at end of the period.

Related Party	Relationship
Abdulaziz bin Abdullah Al Moosa Investment Company	Major shareholder
Al Moosa College of Health Sciences	Owned by major shareholder
Al Moosa Doors Factory	Owned by major shareholder
Abdulaziz Almoosa Chairty Company	Owned by major shareholder

15.1 The following transactions were carried out with related parties during the period / year:

Related Party	Nature	**31 June 2026**	31 December 2025	31 June 2025
		(Unaudited)	(Audited)	(Unaudited)
Al Moosa College of Health Sciences	Services supplied	**1,041,065**	2,073,222	593,872
	Services received	**(660,372)**	(2,254,115)	(1,209,168)
Al Moosa Doors Factory	Purchase of goods	**(5,725)**	(197,807)	(168,236)
Abdulaziz Almoosa Charity Company	Services supplied	**90,263**	26,512	12,822
Abdulaziz bin Abdullah Al Moosa Investment Company	Initial public offering cost	**-**	-	17,304,666

(Expressed in Saudi Riyals, unless otherwise stated)

15. RELATED PARTY TRANSACTIONS AND BALANCES

15.2 *Due from related parties*

The breakdown of the amounts due from related party is as follows:

	30 June 2026	31 December 2025
	(Unaudited)	(Audited)
Al Moosa College of Health Sciences	**1,266,212**	577,592
Abdulaziz Almoosa Charity Company	**116,775**	26,512
	1,382,987	604,104

Prices and terms of payments for the above transactions are approved by the management. Due from related parties is unsecured in nature and bears no interest. There is no provision held against amount due from related parties.

15.3 *Compensation to key management personnel*

Key management includes the Board of Directors (executive and non-executive) and all members of Company's management. The compensation paid or payable to key management for employee services is shown below:

	For the six-month period ended 30 June	
	2026	2025
	(Unaudited)	(Unaudited)
Short-term benefits	**4,980,200**	5,321,033
Termination benefits	**328,525**	328,942
	5,308,725	5,649,975

16. EARNINGS PER SHARE

Basic and diluted earnings per share is calculated by dividing the net income for the period attributable to the shareholders of the Company by the weighted average number of outstanding shares during the period. As the Company does not have any dilutive potential shares, the diluted earnings per share is the same as basic earnings per share.

	For the six-month period ended 30 June	
	2026	2025
	(Unaudited)	(Unaudited) (Restated)
Profit for the period attributable to the shareholders of the Company	**62,053,399**	135,193,248
Weighted average number of outstanding shares during the period	**44,303,580**	43,995,174
Basic and diluted earnings per share	**1.40**	3.07

17. DIVIDENDS

During the period, the shareholders in General Assembly Meeting held on 10 March 2026 approved cash dividend of 15.5 million (SAR 0.35 per share) for the quarter ended 31 December 2025. Furthermore, the Board of Directors, in its meeting held on 11 May 2026, approved a cash dividend of SAR 11.08 million (SAR 0.25 per share) for the quarter ended 31 March 2026 (30 June 2025: SR 55.38).

18. FINANCIAL INSTRUMENTS – FAIR VALUE AND RISK MANAGEMENT

The Company's principal financial assets include cash and cash equivalents, accounts receivable, investments and certain other receivables that arise directly from its operations. The Company's principal financial liabilities comprise long-term borrowings, lease liabilities, accounts payable and other payables. The main purpose of these financial liabilities is to finance the Company's operations.

(Expressed in Saudi Riyals, unless otherwise stated)

18. FINANCIAL INSTRUMENTS – FAIR VALUE AND RISK MANAGEMENT (Continued)

Fair values hierarchy
All financial instruments for which fair value is recognized or disclosed are categorized within the fair value hierarchy, based on the lowest level input that is significant to the fair value measurement as a whole, as follows:
Level 1: Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
Level 2: Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
Level 3: Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

There were no changes in the Company's valuation processes, valuation techniques, and types of inputs used in the fair value measurements during the period.

Accounting classifications and fair values
The following table shows the carrying value of financial assets and financial liabilities measured at either amortised cost or fair value.

Particulars	30 June 2026 (Unaudited)	31 December 2025 (Audited)
Financial assets measured at fair value		
Investment (note 7)	**81,762,171**	82,285,006
Derivative financial assets (note 9)	**2,522,262**	2,077,976
	84,284,433	84,362,982
Financial assets not measured at fair value		
Cash and cash equivalent	**23,377,582**	38,270,406
Accounts receivable (note 6)	**783,121,691**	621,504,992
Other current assets	**3,071,683**	2,124,426
Total financial assets not measured at fair value	**809,570,956**	661,899,824
Total financial assets	**893,855,389**	746,262,806

Particulars	30 June 2026 Carrying value (Unaudited)	31 December 2025 Carrying value (Audited)
Financial liabilities measured at fair value		
Derivative financial instruments (note 9)	**80,335,255**	57,565,718
Financial liabilities not measured at fair value		
Long term loans (note 8)	**1,248,009,655**	705,740,875
Short term borrowings	**25,000,000**	20,000,000
Lease liabilities	**87,986,766**	86,757,811
Accounts payable	**315,630,869**	266,129,522
Other current liabilities	**15,156,659**	17,095,174
Total financial liabilities not measured at fair value	**1,691,783,949**	1,095,723,382
Total financial liabilities	**1,772,119,204**	1,153,289,100

Risk management activities
The Company's financial risk management objectives and policies are consistent with those disclosed in the last annual financial statements as at and for the year ended 31 December 2025.

(Expressed in Saudi Riyals, unless otherwise stated)

19. SEGMENT REPORTING

Segment reporting is based on the operating (business) segments of the Company. An operating segment is a component of the Company that engages in business activities from which it may earn revenue or incur expenses. An operating segments operating results are reviewed regularly by the chief executive officer of the Company to make the decision about the resources allocated to the segment and assess its performance, and for which discrete financial information is available.

The segment results presented to the Board of Directors include both items directly attributable to each segment and those that can be reasonably allocated. The business segments operate in distinct areas, each facing unique risks and rewards.

The reported segments are:

- Medical Services - Hospital: Focused on delivering medical care and treatment.
- Rehabilitation Centre: Specializing in rehabilitation-related services.
- Pharmacy: Engaged in the sale of medicines.

	Medical Services Hospital	Rehabilitation Centre	Pharmacy	Total
For the period ended 30 June 2026				
Revenues	**480,811,088**	**104,130,151**	**168,953,385**	**753,894,624**
Cost of revenues	**(327,637,965)**	**(76,324,655)**	**(120,457,398)**	**(524,420,018)**
Gross profit	**153,173,123**	**27,805,496**	**48,495,987**	**229,474,606**
General and administrative expenses	**(82,929,772)**	**(21,156,442)**	**(16,708,699)**	**(120,794,913)**
Selling and marketing expenses	**(9,616,224)**	**(3,062,084)**	**(2,289,534)**	**(14,967,842)**
Impairment loss on accounts receivable	**(6,231,368)**	**(1,349,539)**	**(2,189,656)**	**(9,770,563)**
Other income	**6,415,134**	**1,443,352**	**450,250**	**8,308,736**
Operating profit	**60,810,893**	**3,680,783**	**27,758,348**	**92,250,024**
Loss on investments	**(522,835)**	**-**	**-**	**(522,835)**
Loss on derivative financial instruments	**(22,325,251)**	**-**	**-**	**(22,325,251)**
Finance cost	**(3,913,632)**	**(4,099,050)**	**(265,586)**	**(8,278,268)**
Finance income	**3,392,051**	**-**	**-**	**3,392,051**
Share of profit from equity accounted investee	**326,301**	**-**	**-**	**326,301**
Profit / (loss) before zakat	**37,767,527**	**(418,267)**	**27,492,762**	**64,842,022**
Zakat expense for the period	**(1,778,499)**	**(385,173)**	**(624,951)**	**(2,788,623)**
Profit / (loss) for the period	**35,989,028**	**(803,440)**	**26,867,811**	**62,053,399**
Other comprehensive income for the period	**1,584,947**	**390,026**	**123,218**	**2,098,191**
Total comprehensive income/ (loss) for the period	**37,573,975**	**(413,414)**	**26,991,029**	**64,151,590**

(Expressed in Saudi Riyals, unless otherwise stated)

19. SEGMENT REPORTING (Continued)

	Medical Services Hospital	Rehabilitation Centre	Pharmacy	Total
For the period ended 30 June 2025		(Restated)		
Revenues	443,753,758	75,834,681	152,357,315	671,945,754
Cost of revenues	(290,073,687)	(64,519,468)	(106,477,491)	(461,070,646)
Gross profit	153,680,071	11,315,213	45,879,824	210,875,108
General and administrative expenses	(62,307,371)	(21,389,097)	(9,299,607)	(92,996,075)
Selling and distribution expenses	(9,067,921)	(4,589,362)	(211,465)	(13,868,748)
Impairment loss on accounts receivable	(1,194,559)	(204,142)	(410,136)	(1,808,837)
Other income, net	5,524,008	925,620	301,463	6,751,091
Other expenses – IPO related cost	(1,141,632)	-	-	(1,141,632)
Operating profit / (loss)	85,492,596	(13,941,768)	36,260,079	107,810,907
Other expenses – loss on investment	(3,253,943)	-	-	(3,253,943)
Gain on derivative financial instruments	32,292,090	-	-	32,292,090
Share of loss from equity accounted investee	(2,803)	-	-	(2,803)
Finance income	6,676,965	-		6,676,965
Finance cost	(1,591,087)	(9,016,161)	-	(10,607,248)
Profit / (loss) before zakat	119,613,818	(22,957,929)	36,260,079	132,915,968
Zakat	1,503,919	257,010	516,351	2,277,280
Profit/ (loss) for the period	121,117,737	(22,700,919)	36,776,430	135,193,248
Other comprehensive income for the period	1,543,630	348,596	113,534	2,005,760
Total comprehensive income/ (loss) for the period	122,661,367	(22,352,323)	36,889,964	137,199,008

As at 30 June 2026				
Segment assets	**3,058,385,077**	**878,337,422**	**56,272,332**	**3,992,994,831**
Segment liabilities	**1,513,474,147**	**427,329,665**	**90,396,393**	**2,031,200,205**
As at 31 December 2025				
Segment assets	2,421,060,378	843,245,734	48,795,137	3,313,101,249
Segment liabilities	807,668,132	498,487,817	82,720,116	1,388,876,065

All of the Company's operating assets and principal activities are located in the Kingdom of Saudi Arabia. The accounting policies of the reportable segments are the same as the Company's accounting policies. Segment profit represents the profit earned by each segment after allocation of the central administration costs including directors' salaries, non-operating gains in respect of financial instruments and finance costs. This is the measure reported to the Company's Board of Directors.

(Expressed in Saudi Riyals, unless otherwise stated)

20. RESTATEMENT OF PRIOR PERIOD

As disclosed in the Company's annual financial statements for the year ended 31 December 2025, the derivative financial instruments were not recognised at fair value, with changes in fair value recognised in the statement of profit or loss, as required by IFRS 9 Financial Instruments. Instead, these instruments were carried at amounts reflecting the interest payable under the arrangements as at the reporting dates.

As a result, the fair value of these financial assets and/or liabilities and the resulting gains/ (losses) were not recognised in the financial statements for the year ended 31 December 2024 and earlier periods. In accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, the error has been corrected retrospectively by restating the affected financial statement line items for the prior periods.

The effects of these adjustments have been reflected in the Company's condensed interim financial statements as follows:

Statement of profit or loss and other comprehensive income	Impact of correction of error		
For the six-month period ended 30 June 2025	As previously reported	Adjustment	As restated
Gain on derivative financial instruments	-	32,292,090	32,292,090
Profit for the period	102,901,158	32,292,090	135,193,248
Total comprehensive income for the period	104,906,918	32,292,090	137,199,008
For the three-month period ended 30 June 2025			
Gain on derivative financial instruments	-	16,200,424	16,200,424
Profit for the period	51,772,892	16,200,424	67,973,316
Total comprehensive income for the period	53,685,472	16,200,424	69,885,896

The change did not have an impact on OCI for the period or the Company's operating, investing and financing cash flows. Basic and diluted earnings per share for the period ended 30 June 2025 have also been restated. The amount of the correction for basic and diluted earnings per share was an increase of SR 0.73 per share.

21. SUBSEQUENT EVENTS

On 06 August 2026, the Board of Directors, in their meeting, declared a cash dividend of SAR 11.08 million, equivalent to SAR 0.25 per share for the second quarter ended 30 June 2026 (30 June 2025: 15.51 million).

Except for the above there are no other significant subsequent events have occurred from the date of these condensed interim financial statements to the date of approval of these condensed interim financial statements, that would require adjustments or disclosure in these condensed interim financial statements of the Company.

22. APPROVAL OF THE CONDENSED INTERIM FINANCIAL STATEMENTS

These condensed interim financial statements were authorized for issue by the Board of Directors and approved on 23 Safar1448H, corresponding to 06 August 2026G.