AYYAN INVESTMENT COMPANY
(A SAUDI JOINT STOCK COMPANY)

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

PKF Al-Bassam
Chartered Accountants

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

TO THE SHAREHOLDERS OF AYYAN INVESTMENT COMPANY
(A SAUDI JOINT STOCK COMPANY)
KHOBAR, KINGDOM OF SAUDI ARABIA

INTRODUCTION

We have reviewed the accompanying condensed consolidated interim financial statements of Ayyan Investment Company (the "Company"), a Saudi Joint Stock Company and its subsidiaries (collectively referred to as the "Group") which comprises:

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

Management is responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with International Accounting Standard No. 34, "Interim Financial Reporting" ("IAS 34") as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our review.

SCOPE OF REVIEW

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" as endorsed in the Kingdom of Saudi Arabia. A review of condensed consolidated 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, as 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 condensed consolidated interim 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

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AYYAN INVESTMENT COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	**June 30, 2026 (Unaudited)**	December 31, 2025 (Audited)
ASSETS		**SR**	SR
Non-current assets			
Property, plant and equipment, net	5	**15,778,106**	6,619,396
Investments in equity instruments designated at fair value through other comprehensive income (FVOCI)	6	**126,474,422**	132,010,863
Investment in an associate		**18,004,508**	16,892,993
Investment properties	8	**317,736,234**	142,959,040
Right-of-use assets		**1,179,326**	2,326,516
Total non-current assets		**479,172,596**	300,808,808
Current assets			
Inventories		**949,657**	4,899,180
Investments in equity instruments designated at fair value through profit or loss	7	**747,638,276**	701,994,200
Trade receivables, prepayments and other assets	10	**17,912,134**	3,650,963
Cash and cash equivalents		**41,844,652**	29,905,677
Total current assets		**808,344,719**	740,450,020
TOTAL ASSETS		**1,287,517,315**	1,041,258,828
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share capital	1	**1,006,363,280**	1,006,363,280
Statutory reserve		**7,786,135**	7,786,135
Accumulated losses		**(198,767,300)**	(111,540,766)
Fair value reserve		**44,240,349**	49,776,790
Reserve for re-measurement of employees' defined benefit obligations		**(71,402)**	(71,402)
Net Equity		**859,551,062**	952,314,037
LIABILITIES			
Non-current liabilities			
Long term loan	12	**286,963,243**	-
Lease liabilities		**1,288,686**	2,215,270
Employees' defined benefits obligations		**2,441,054**	2,776,877
Total non-current liabilities		**290,692,983**	4,992,147
Current liabilities			
Short term loans	11	**95,301,860**	62,868,419
Long term loan	12	**4,540,867**	-
Trade payables, accrued expenses and other liabilities	13	**14,617,983**	3,423,080
Lease liabilities		**47,467**	290,972
Zakat accrual	20	**22,765,093**	17,370,173
Total current liabilities		**137,273,270**	83,952,644
Total liabilities		**427,966,253**	88,944,791
NET EQUITY AND TOTAL LIABILITIES		**1,287,517,315**	1,041,258,828

The condensed consolidated interim financial statements were approved and authorised for issuance by the Board of Directors on behalf of the shareholders and were signed on Safar 13, 1448H corresponding to July 27, 2026.

Ahmed Ibrahim	**Raed Mohamed Al-Naeem**	**Faisal Abdullah Al Qahtani**
Finance Manager	**CEO**	**Chairman**

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

AYYAN INVESTMENT COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2026

		For the three-months period ended June 30,		For the six-months period ended June 30,	
		2026	2025	**2026**	2025
	Note	**(Unaudited)**	(Unaudited)	**(Unaudited)**	(Unaudited)
Continuing operations		**SR**	SR	**SR**	SR
Revenue and investment (loss) / income	14, 17, 23	**(103,013,816)**	26,056,213	**(57,421,529)**	35,057,641
Cost of revenue		**(3,104,563)**	(2,000,867)	**(5,258,659)**	(4,220,856)
Gross (loss) / profit		**(106,118,379)**	24,055,346	**(62,680,188)**	30,836,785
General and administrative expenses		**(4,443,471)**	(5,020,847)	**(8,593,828)**	(11,265,904)
Selling and marketing expenses		**(147,597)**	(185,233)	**(273,377)**	(375,560)
Operating (loss) / profit		**(110,709,447)**	18,849,266	**(71,547,393)**	19,195,321
Other income		**2,471**	126,237	**9,113**	148,888
Investment income calculated using effective profit rate		**40,178**	361,355	**204,178**	515,245
Finance cost		**(5,451,304)**	(47,951)	**(7,023,477)**	(136,965)
Net (loss) / profit for the period before zakat		**(116,118,102)**	19,288,907	**(78,357,579)**	19,722,489
Zakat	20	**(3,082,451)**	(1,500,000)	**(8,868,955)**	(3,657,419)
(Loss) / profit from continued operations		**(119,200,553)**	17,788,907	**(87,226,534)**	16,065,070
Profit from discontinued operations	19.1	-	-	-	368,204,544
Net (loss) / profit for the period		**(119,200,553)**	17,788,907	**(87,226,534)**	384,269,614
OTHER COMPREHENSIVE INCOME					
Change in fair value of investments in equity instruments designated at fair value through other comprehensive income		**(5,536,441)**	-	**(5,536,441)**	-
Other comprehensive loss for the period		**(5,536,441)**	-	**(5,536,441)**	-
Total comprehensive (loss) / income for the period		**(124,736,994)**	17,788,907	**(92,762,975)**	384,269,614
Net (loss) / profit for the period attributable to:					
Ordinary shareholders		**(119,200,553)**	17,788,907	**(87,226,534)**	385,151,368
Non-controlling interest		-	-	-	(881,754)
Net (loss) / profit for the period		**(119,200,553)**	17,788,907	**(87,226,534)**	384,269,614
Total comprehensive (loss) / income for the period attributable to:					
Ordinary shareholders		**(124,736,994)**	17,788,907	**(92,762,975)**	385,151,368
Non-controlling interest		-	-	-	(881,754)
Total comprehensive (loss) / income for the period		**(124,736,994)**	17,788,907	**(92,762,975)**	384,269,614
Total comprehensive (loss) / income attributable to ordinary shareholders arising from:					
Continuing operations		**(124,736,994)**	17,788,907	**(92,762,975)**	16,065,070
Discontinued operations		-	-	-	369,086,298
		(124,736,994)	17,788,907	**(92,762,975)**	385,151,368
(Loss) / earnings per share from continuing operations attributable to the ordinary shareholders of the Company:					
Basic and diluted	15	**(1.18)**	0.18	**(0.87)**	0.16
(Loss) / earnings per share attributable to the ordinary shareholders of the Company:					
Basic and diluted	15	**(1.18)**	0.18	**(0.87)**	3.83

The condensed consolidated interim financial statements were approved and authorised for issuance by the Board of Directors on behalf of the shareholders and were signed on Safar 13, 1448H corresponding to July 27, 2026.

Ahmed Ibrahim	Raed Mohamed Al-Naeem	Faisal Abdullah Al Qahtani
Finance Manager	**CEO**	**Chairman**

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

CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX-MONTHS PERIOD ENDED JUNE 30, 2026

	Share Capital	Share premium	Statutory reserve	Accumulated losses	Reserve for acquisition of additional shares in a subsidiary	Fair value reserve	Reserve for re-measurement of employees' defined benefit obligations	Net equity attributable to shareholders	Non-controlling interest	Net equity
	SR	SR	SR	SR	SR	SR	SR	SR	SR	SR
Balance as at January 1, 2025 (audited)	1,006,363,280	59,760,538	7,786,135	(410,983,771)	(124,221,642)	63,651,702	4,514,434	606,870,676	6,148,544	613,019,220
Net profit / (loss) for the period	-	-	-	385,151,368	-	-	-	385,151,368	(881,754)	384,269,614
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-	-
Total comprehensive profit / (loss) for the period	-	-	-	385,151,368	-	-	-	385,151,368	(881,754)	384,269,614
Derecognition of reserve for acquisition of additional shares in a subsidiary on disposal of subsidiary	-	-	-	(124,221,642)	124,221,642	-	-	-	-	-
Derecognition of reserve for re-measurement of employees' defined benefit obligations on disposal of subsidiaries	-	-	-	4,170,484	-	-	(4,170,484)	-	-	-
Derecognition of non-controlling interest on disposal of subsidiaries	-	-	-	-	-	-	-	-	(5,266,790)	(5,266,790)
Balance as at June 30, 2025 (unaudited)	1,006,363,280	59,760,538	7,786,135	(145,883,561)	-	63,651,702	343,950	992,022,044	-	992,022,044
Balance as at January 1, 2026 (audited)	1,006,363,280	-	7,786,135	(111,540,766)	-	49,776,790	(71,402)	952,314,037	-	952,314,037
Net loss for the period	**-**	**-**	**-**	**(87,226,534)**	**-**	**-**	**-**	**(87,226,534)**	**-**	**(87,226,534)**
Other comprehensive loss for the period	**-**	**-**	**-**	**-**	**-**	**(5,536,441)**	**-**	**(5,536,441)**	**-**	**(5,536,441)**
Total comprehensive loss for the period	**-**	**-**	**-**	**(87,226,534)**	**-**	**(5,536,441)**	**-**	**(92,762,975)**	**-**	**(92,762,975)**
Balance as at June 30, 2026 (unaudited)	**1,006,363,280**	**-**	**7,786,135**	**(198,767,300)**	**-**	**44,240,349**	**(71,402)**	**859,551,062**	**-**	**859,551,062**

The condensed consolidated interim financial statements were approved and authorised for issuance by the Board of Directors on behalf of the shareholders and were signed on Safar 13, 1448H corresponding to July 27, 2026.

Ahmed Ibrahim	**Raed Mohamed Al-Naeem**	**Faisal Abdullah Al Qahtani**
Finance Manager	**CEO**	**Chairman**

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

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX-MONTHS PERIOD ENDED JUNE 30, 2026

	For the six-months period ended June 30, 2026 (Unaudited) SR	June 30, 2025 (Unaudited) SR
OPERATING ACTIVITIES		
Net (loss) / profit for the period before zakat		
Continuing operations	**(78,357,579)**	19,722,489
Discontinued operations	**-**	369,177,125
Net (loss) / profit for the period before zakat including discontinued operations	**(78,357,579)**	388,899,614
Adjustments for:		
Depreciation of property, plant and equipment	**559,549**	462,902
Depreciation of investment property	**842,607**	-
Gain on disposal of property, plant and equipment	**-**	(24,348)
Depreciation of right of use assets	**123,319**	161,101
Loss on derecognition of right of use assets	**165,912**	-
Share of results of an associate	**(1,208,072)**	(1,249,082)
Derecognition gain on disposal of an associate	**(399,948)**	-
Derecognition gain on disposal of subsidiaries	**-**	(418,061,803)
Allowance for expected credit losses	**-**	680,815
Dividend income from investments at fair value through profit or loss	**(7,164,681)**	(4,835,759)
Fair value loss / (gain) on investments at fair value through profit or loss	**74,965,324**	(23,686,537)
Gain on disposal of on investments at fair value through profit or loss	**(2,199,455)**	(727,884)
Derecognition gain on disposal of investment properties	**(616,275)**	-
Finance cost	**7,023,477**	8,497,047
Employees' defined benefits obligations	**424,998**	3,689,891
	(5,840,824)	(46,194,043)
Changes in operating assets and liabilities:		
Trade receivables, prepayments and other assets	**(14,261,171)**	(15,988,135)
Inventories	**3,949,523**	3,538,793
Trade payables, accrued expenses and other liabilities	**11,194,903**	46,191,169
Dividend received from investments at fair value through profit or loss	**7,164,681**	4,835,759
Purchase of investments at fair value through profit or loss	**(236,570,718)**	(154,329,565)
Proceeds from disposal of investments at fair value through profit or loss	**118,160,773**	20,360,524
Proceed from disposal of an associates	**496,505**	-
Investment in an associate	**-**	2,500,000
Cash used in operations	**(115,706,328)**	(139,085,498)
Finance cost paid	**(49,169)**	(14,207,727)
Zakat paid	**(3,474,035)**	-
Employees' defined benefits obligations paid	**(760,821)**	(1,050,860)
Net cash used in operating activities	**(119,990,353)**	(154,344,085)
INVESTING ACTIVITIES		
Purchase of investment properties	**(185,078,841)**	-
Proceeds from disposal of investment properties	**10,075,315**	-
Purchase of property, plant and equipment	**(9,718,259)**	(4,632,004)
Proceeds from disposal of subsidiaries	**-**	206,372,751
Proceeds from disposal of property, plant and equipment	**-**	24,348
Net (used in) / generated from in investing activities	**(184,721,785)**	201,765,095
FINANCING ACTIVITIES		
Lease payments	**(312,130)**	(3,491,075)
Repayment of short-term loans	**-**	(166,354,050)
Proceeds from short term loans	**30,000,000**	146,999,997
Proceeds from long term loan	**286,963,243**	-
Net cash generated from / (used in) in financing activities	**316,651,113**	(22,845,128)
Net change in cash and cash equivalents	**11,938,975**	24,575,882
Cash and cash equivalent as at 1 January	**29,905,677**	27,254,883
Cash and cash equivalents as at June 30,	**41,844,652**	51,830,765

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AYYAN INVESTMENT COMPANY
(A SAUDI JOINT STOCK COMPANY)

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS (Continued)
FOR THE SIX-MONTHS PERIOD ENDED JUNE 30, 2026

	For the six-months period ended	
	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)
NON-CASH TRANSACTIONS	**SR**	SR
Change in fair value reserve against investment in equity instruments at FVOCI	**5,536,441**	-
Derecognition of right of use assets	**1,023,871**	-
Derecognition of lease liabilities	**857,959**	-
Financial assets recognized at fair value through profit or loss against disposal of subsidiaries	-	487,479,096
Derecognition of reserve for acquisition of additional shares in a subsidiary on disposal of subsidiary	-	124,221,642
Leakage related to losses of a subsidiary	-	50,627,249
Derecognition of reserve for re-measurement of employees' defined benefit obligations on disposal of subsidiaries	-	4,170,484
Derecognition of non-controlling interest on disposal of subsidiaries	-	5,266,790
Proceed receivable against sale of a subsidiary	-	30,974,690
Provision for guarantee against sale of a subsidiary	-	30,974,690
Derecognition of net assets of subsidiaries	-	12,184,646
Recognition of right of use assets and lease liabilities	-	1,396,187

The condensed consolidated interim financial statements were approved and authorised for issuance by the Board of Directors on behalf of the shareholders and were signed on Safar 13, 1448H corresponding to July 27, 2026.

Ahmed Ibrahim	Raed Mohamed Al-Naeem	Faisal Abdullah Al Qahtani
Finance Manager	**CEO**	**Chairman**

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

1. ORGANIZATION AND PRINCIPAL ACTIVITIES

Ayyan Investment Company ("the Company") is a Saudi Joint Stock Company established as per Ministerial Decree No. 573 dated 14 Rabea II 1414H corresponding to October 1, 1993 and registered under Commercial Register No. 2051064048 dated 19 Rajab 1438H corresponding to April 16, 2017 and its unified number is 7003770158. The Company has a branch registered under commercial registration number 2252021816 which is located in Al-Ahsa, Kingdom of Saudi Arabia.

The authorized, issued and paid up share capital as at June 30, 2026 and December 31, 2025, amounted to SR 1,006,363,280 divided into 100,636,328 shares with par value of SR 10 per share.

In the Extraordinary General assembly meeting dated 6 Rabi II, 1447H (corresponding to September 28, 2025), the shareholders of the company approved the offset of share premium amounting to SR 59.76 million against accumulated losses. Further the shareholders of the Company approved the amendment to Article three of the by-laws of the company related to the Company objectives. Approval of Ministry of Commerce has been obtained in this regard during the year 2025.

The main activity of the Company is Construction of all types of residential buildings, general construction of non-residential buildings including schools, hospitals, hotels, Retail sale of dates, refrigerated food stores, management of holding companies subsidiaries, Investment companies activities and Managing the processes of operation and maintenance in buildings and their facilities etc.

The Company's head office is located in Al-Khobar, Kingdom of Saudi Arabia.

1.1 Structure of the group

1.1.1 Details of company's subsidiaries

These condensed consolidated interim financial statements include the results of the Company and the following subsidiaries:

Company	Legal Form	Incorporation Country	Effective ownership 2026	Effective ownership 2025
Al-Ahsa Food Industries Company (A)	Limited Liability Company	Saudi Arabia	**100%**	100%
Janadriyah Development Fund (B)	Private close real estate fund	Saudi Arabia	**100%**	-

The Company and its subsidiaries are referred to as "the Group".

A. Al-Ahsa Food Industries Company (AFIC)

Al-Ahsa Food Industries Company is a Saudi limited liability company registered under Commercial Register No. 2252023850 and its Unified Registration No. is 7001382022 dated 7 Muharram 1416H corresponding to June 6, 1995. The principle activities of the Company are drying and packing of dates and production of its products, production of black honey (molas), whole sale and retail of dates, storage of refrigerated food. The subsidiary's accumulated losses exceeded its capital as at June 30, 2026 and December 31, 2025. Under the provisions of Article 182 of the Companies Law, the shareholders are required to resolve to continue in the business and provide support to the subsidiary or liquidate it. During the year 2025, at their meeting the Board of Directors resolved to continue to support the subsidiary and provide it with the necessary funding.

B. Janadriyah Development Fund

During the six months period ended June 30, 2026, the Group signed an agreement with Al-Rajhi capital Company to establish Janadriyah Development Fund (real estate private fund) here after referred as the Fund, in the Al-Janadriyah district in Riyadh city. The fund's target value is approximately SR 500 million. The fund through Special Purpose Vehicle (SPV) owns the lands and will develop the superstructure through a real estate project that includes commercial and residential properties (note 8.2).

C. During the year ended December 31, 2025, the group disposed of its shareholding in Al-Salam Medical Services Company and Al Ahsa Medical Services Company (note 19).

1. ORGANIZATION AND PRINCIPAL ACTIVITIES (Continued)

1.1 Structure of the group (Continued)

1.1.2 Details of company's associate

These condensed consolidated interim financial statements include the financial statements of the Company and the following associate:

Company	Legal Form	Incorporation Country	Effective ownership 2026	2025
Twareat Medical Care Company	Saudi Joint Stock Company	Saudi Arabia	**24.87%**	25%

Twareat Medical Care Company ("the associate") is a Saudi Joint Stock Company registered in the Kingdom of Saudi Arabia under commercial registration number 2051054263 dated Jumada' 6 II 1439H (February 22, 2018). The associate has obtained license from Ministry of Health under license number 3810501201210012 ending on Rajab 18, 1451H (Corresponding to: November 24, 2029). The associate is engaged in General construction of residential buildings, renovation of residential and non-residential buildings, stores of medical devices and products, hospitals, medical operations of hospitals, general medical complexes, medical operations of medical complexes and one-day surgery centers, ambulance service centers, medical laboratories, home medical service centers, medical clinic mobile, telemedicine and telemedicine centers, medical operations of medical laboratories, radiology centers and supporting medical services, activities of drug stores and retail sale of medical devices, equipment and supplies. During 2019, the Company acquired 25% shares of the associate. On January 29, 2025, the associate of the Group "Twareat Medical Care Company." announced the listing of its shares on Nomu – Parallel Market as a direct listing.

During the period ended June 30, 2026, the Group has disposed of certain shares in Twareat Medical Care Company. Notwithstanding this disposal, the Group continues to be accounted for as an associate.

2. BASIS OF PREPARATION

2.1 Statement of compliance

The condensed consolidated interim financial statements for the three month and six-month periods ended June 30, 2026 have been prepared in accordance with International Accounting Standard 34 - Interim Financial Reporting ("IAS 34") as endorsed in the Kingdom of Saudi Arabia and other standards. The condensed consolidated interim financial statements do not include all the information and disclosures required for a complete set of IFRS financial statements, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance since December 31, 2025, and hence should be read in conjunction with the Group's annual consolidated financial statements for the year ended December 31, 2025.

The interim period is an integral part of the full financial year, but the results of operations for the interim periods may not fairly indicate the results of operations for the full year.

2.2 Basis of measurement

These condensed consolidated interim financial statements have been prepared under the historical cost convention using the accrual basis of accounting and the going concern concept except where IFRS requires other measurement basis.

2.3 Functional and presentation currency

These condensed consolidated interim financial statements are presented in Saudi Riyals which represent the Group's functional currency and presentation.

2.4 Use of estimates and judgements

The preparation of the condensed consolidated interim financial statements in conformity with International Financial Reporting Standards (IFRS) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The significant estimates made by the management when applying the Group's accounting policies and the significant sources of uncertainties in the estimates were similar to those shown in the Group's annual consolidated financial statements for the year ended December 31, 2025.

3. MATERIAL ACCOUNTING POLICIES INFORMATION

The accounting policies used in the preparation of these condensed consolidated interim financial statements are consistent with those used in the preparation of the Group's annual consolidated financial statements as of and for the year ended December 31, 2025, and the notes attached thereto, except for the adoption of certain new and revised standards that became effective in the current period.

3.1 New Standards, Amendment to Standards and Interpretations issued and effective during the period

A number of new amendments to standards, enlisted below, are effective this period but they do not have a material effect on the Group's condensed consolidated interim financial statements:

Amendments to standard	**Description**	**Effective from accounting period beginning on or after**	**Summary of amendment**	**Management assessment**
IFRS 9 and IFRS 7	Classification and Measurement of Financial Instruments	January 1, 2026	The amendments clarify the recognition and derecognition of financial assets and financial liabilities, including settlement date accounting for certain electronic payment systems. They also provide additional guidance on assessing contractual cash flow characteristics of financial assets, including contingent cash flows arising from environmental, social and governance (ESG)-linked features. The amendments also introduce new and updated disclosure requirements in IFRS 7.	The amendments have been adopted during the current period. The adoption did not have a material impact on the Group's financial statements, as the Group's financial instruments and settlement arrangements were not significantly affected.
IFRS 9 and IFRS 7	Contracts Referencing Nature-dependent Electricity	January 1, 2026	These amendments modify the 'own use' requirements and hedge accounting provisions in IFRS 9 for contracts that expose entities to variability in electricity prices due to uncontrollable natural conditions such as weather. Targeted disclosure requirements are introduced in IFRS 7.	The amendments have been adopted during the current period. The adoption did not have a material impact on the Group's financial statements, as the nature of the Group's operations and contractual arrangements did not result in any significant exposure to such contracts.

3.2 New Standards, Amendment to Standards and Interpretations issued but not effective during the period

The following standards and amendments have been issued but are not yet effective for the reporting period ended June 30, 2026, and have not been early adopted by the Group:

Amendments to standard	**Description**	**Effective from accounting period beginning on or after**	**Summary of amendment**	**Management assessment**
IFRS 19	Subsidiaries without Public Accountability	January 1, 2027	IFRS 19 permits eligible subsidiaries without public accountability to apply reduced disclosure requirements while continuing to apply full IFRS recognition and measurement principles. The standard affects disclosure requirements only and does not impact recognition or measurement.	Management will assess the applicability of IFRS 19 at the date of adoption. The standard is expected to affect disclosure requirements only and is not expected to have a material impact on the Group's financial position, financial performance or cash flows.

3. MATERIAL ACCOUNTING POLICIES INFORMATION (Continued)

3.2 New Standards, Amendment to Standards and Interpretations issued but not effective during the period (Continued)

IFRS 18 PRESENTATION AND DISCLOSURE

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

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

a) Structure of the Statement of Profit or Loss

IFRS 18 requires entities to classify all income and expenses into categories in the consolidated interim statement of profit or loss – namely operating, investing, financing, zakat and income tax and discontinued operations. Classification of income and expenses depends on the main business activities of the entity. The Group has hired third party to assess the determination of a specified main business activity of investing in assets and/or providing finance to customers.

Neither net (loss) / profit, nor net assets will change as a result of the Group's adoption of IFRS 18. The Group will be required to present two newly defined subtotals, which are 'operating profit' and profit or loss before financing and income taxes. However, as the operating profit subtotal differs from the subtotal currently presented, the Group is currently performing a gap analysis to assess the impact of the new presentation requirements.

b) Management-defined performance measures

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

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

c) Principles of aggregation and disaggregation

IFRS 18 provides enhanced principles on how to group information in the financial statements (i.e. the primary financial statements and the notes). It also introduces guidance on 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 similar and dissimilar characteristics. Based on this assessment, it will present line items in the primary financial statements that provide useful structured summaries and disclose additional material information in the notes. The Group is also assessing line items currently 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 Group currently uses (loss) / profit for the 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 and dividends received and from dividends paid will continue to be classified as investing activities and financing activities, respectively.

4. BASIS OF CONSOLIDATION

The condensed consolidated interim financial statements incorporate the condensed consolidated interim financial statements of the Company and its subsidiaries detailed in note 1. Control is achieved when the Group:

- has power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the Group has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally.

The Group considers all relevant facts and circumstances in assessing whether or not the Group's voting rights in an investee are sufficient to give it power, including:

- The size of the Group’s holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- Potential voting rights held by the Group, other vote holders or other parties;
- Rights arising from other contractual arrangements; and
- Any additional facts and circumstances that indicate that the Group has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders’ meetings.

Consolidation of the subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the date the Group gains control until the date when the Group ceases to control the subsidiary. Consolidated profit or loss and each component of other comprehensive income are attributed to the shareholders of the Company and the non-controlling interests. Total comprehensive income of subsidiary is attributed to the shareholders of the Company. When necessary, adjustments are made to the financial statements of subsidiary to bring their accounting policies into line with the Group’s accounting policies. All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Assessment of control over the investment fund

The Group has exercised significant judgment in assessing whether it controls the investment fund in accordance with IFRS 10. In making this assessment, management considered whether the Group has:

- power over the relevant activities of the Fund,
- exposure, or rights, to variable returns from its involvement with the Fund, and
- the ability to use its power to affect those returns.

The Group established the Fund and is the sole unitholder, holding 100% of its issued units as at June 30, 2026. Accordingly, the Group is entitled to all variable returns generated by the Fund, including rental income, changes in the value of the underlying investments, and any gains or losses arising on the disposal or liquidation of the Fund's assets.

The Fund is managed by an independent Fund Manager in accordance with the Fund's terms and conditions and applicable regulations. However, the Group has the substantive ability, through its rights as the sole unitholder, to remove and replace the Fund Manager without cause by special resolution. In addition, the Group has the authority to appoint the members of the Fund's Board, which approves all significant matters and material contracts relating to the Fund. The Group's Chief Executive Officer also serves as a member of the Board.

Management concluded that the Fund Manager acts as an agent on behalf of the unitholders rather than as a principal. Accordingly, the Group retains the current ability to direct the activities that most significantly affect the Fund's returns.

Based on the above assessment, management concluded that the Group controls the Fund within the meaning of IFRS 10 and, accordingly, the Fund is consolidated in these consolidated financial statements.

Management reassesses this conclusion whenever changes occur in the Fund's contractual arrangements, governance structure, or other relevant facts and circumstances that could affect the assessment of control.

5. PROPERTY, PLANT AND EQUIPMENT

During the period ended June 30, 2026, the Group has made addition to property, plant and equipment amounting to SR 9.72 million which represent land and building used by the Company (note 8.3) (June 30, 2025: SR 4.63 million which includes SR 2.03 million additions related to disposal group).

6. INVESTMENTS IN EQUITY INSTRUMENTS DESIGNATED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Unquoted investments	**126,474,422**	132,010,863

6.1 Unquoted equity securities

	Note	Ownership % June 30, 2026	Ownership % December 31, 2025	**June 30, 2026 (Unaudited)**	December 31, 2025 (Audited)
				SR	SR
Industrialization and Energy Services Co. (TAQA)	6.1. A	**0.95**	0.95	**95,074,405**	95,813,311
Arab Paper Manufacturing Co. (Warq)	6.1. B	**2.31**	2.31	**24,847,883**	29,726,874
Al Ahsa Tourism & Leisure Co.	6.1. C	**7.57**	7.57	**2,109,768**	2,028,265
Arab Company for Industrial Fibers (Ibn Rushd)	6.1. D	**0.42**	0.42	**-**	-
Rawasi Alkhaleej Real Estate Company (Rawasi)	6.1. E	**4.74**	4.74	**4,442,366**	4,442,413
				126,474,422	132,010,863

6.1.A Industrialization and Energy Services Company is Saudi closed joint stock company whereby the Group owns 0.95% of equity shares of investee Company as of June 30, 2026 (December 31, 2025: 0.95% of the equity shares). The Group's management determined the fair value of its investment in the Industrialization and Energy Services Company as at June 30, 2026 (December 31, 2025), based on a valuation report issued by an independent Taqeem Registered valuer. The valuation as at June 30, 2026 was prepared using the investee's consolidated financial statements as of December 31, 2025, together with the projected financial results of the investee as of June 30, 2026 (the valuation as at December 31, 2025 was prepared using the investee's consolidated financial statements as of September 30, 2025, together with the projected financial results of the investee as of December 31, 2025). For determining the fair value as at June 30, 2026 (December 31, 2025), the Group used the multiples methods, based on the aforementioned information.

6.1.B Arab Paper Manufacturing Company (Warq) is Saudi closed joint stock company whereby the Group owns 2.31% of equity shares of investee Company as at June 30, 2026 (December 31, 2025: 2.31% of the equity shares). The Group's management determined the value of investments in the Arab Paper Manufacturing Company (Warq) as at June 30, 2026 (December 31, 2025), based on a valuation report issued by an independent Taqeem Registered valuer. The valuation as at June 30, 2026 was prepared using the investee's financial statements as of December 31, 2025, together with the projected financial results of the investee as of June 30, 2026 (the valuation as at December 31, 2025 was prepared using the investee's financial statements as of December 31, 2024 and the projected results of investee company as of December 31, 2025). For determining the fair value as at June 30, 2026 (December 31, 2025), the Group used the multiples methods, based on the aforementioned information.

6.1.C Al Ahsa Tourism & Leisure Company is Saudi closed joint stock company whereby the Group owns 7.57% of equity shares of investee Company as of June 30, 2026 (December 31, 2025: 7.57% of the equity shares). The Group's management determined the value of investments in the Al Ahsa Tourism & Leisure Company as at June 30, 2026 (December 31, 2025) based on a report from an independent Taqeem Registered valuer based on the financial statements of the investee Company as at December 31, 2025 (December 31, 2024) which represent the latest available financial information. For determining the fair value as at June 30, 2026 (December 31, 2025), the Group used the multiples methods, based on the aforementioned financial information.

6.1.D Arab Company for Industrial Fibers (Ibn Rushd) is a limited liability company in which the Group holds 0.42% of the equity shares as of June 30, 2026 (December 31, 2025: 0.42%). As at June 30, 2026 (December 31, 2025), the Group assessed the fair value of its investment based on a valuation report issued by an independent valuer registered with Taqeem. The valuation was performed with reference to the investee's financial statements as at December 31, 2025 (December 31, 2024), being the latest available financial information.

Due to the significant uncertainties surrounding the investee's ability to continue as a going concern, the independent valuer determined that the fair value of the investee as at June 30, 2026 is nil (December 31, 2025: is nil). Accordingly, the carrying amount of the Group's investment has been measured at zero as at these dates.

6. INVESTMENTS IN EQUITY INSTRUMENTS DESIGNATED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Continued)

6.1.E. **As of June 30, 2026, the Group has recognized its investment in Rawasi Alkhaleej Real Estate Company based on its share** in net assets of Rawasi Alkhaleej Real Estate Company which primarily consist of the fair value of the transferred investment property. As at June 30, 2026, the total valuation of investment property is SR 93.72 million (December 31, 2025: SR 93.72 million) as per valuation of independent Taqeem Registered Valuer "Emad Ali Al-Dulaijan" (License number "1210000616"). This valuation is based on only one investment property being transferred to the newly established company, while the remaining four properties, originally agreed to be transferred, are still registered under Warq's name as of June 30, 2026, and accordingly it has not been recorded on contingent basis.

In addition to this the Group's management determined the value of investments in the Rawasi amounting SR 4.4 million as at June 30, 2026 based on a report from other independent Taqeem Registered valuer "Anar Business Solutions Company" using the financial statements of the Rawasi Company as of December 31, 2025. For determining the fair value as at June 30, 2026, the Group used the net asset value methods, based on the aforementioned financial information.

6.1.F The above investments were valued by Anar Business Solutions Company. The valuation performed by licensed valuers; Khalid Aldabyani is No. 2210000450 and Ahmed Al-Muqbel is No. 2210000466 who are independent valuation experts. The independent valuation experts issued their report on the value of these investments as at June 30, 2026. The guideline publicly-traded comparable method, using the earnings multiples of similar companies in Gulf region and other countries, was used to assess the fair value of investments.

6.2 The movement in investment in equity instruments designated at fair value through other comprehensive income during the period / year is as follows:

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Opening balance	132,010,863	145,885,775
Change in fair value	**(5,536,441)**	(13,874,912)
Closing balance	**126,474,422**	132,010,863

Investment in equity instruments designated at fair value through other comprehensive income are classified under level 3 of the fair value hierarchy.

7. INVESTMENTS IN EQUITY INSTRUMENTS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS

7.1 The movement in equity instruments designated at FVTPL is set out below:

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Opening balance	701,994,200	-
Additions during the period / year	**236,570,718**	275,221,029
Fair value of assets acquired on disposal of subsidiaries (note 7.3 and 19.2)	-	487,479,096
Change in fair value (note 14)	**(74,965,324)**	(9,824,148)
Disposals during the period / year	**(115,961,318)**	(50,881,777)
Closing balance	**747,638,276**	701,994,200

7.2 As of June 30, 2026, investments in equity instruments amounting to SR 699.94 million (December 31, 2025 SR 664.45 million) have been made through the Saudi Stock Exchange and their values are determined based on the quoted market price available, which is a Level 1 input as per the fair value hierarchy of IFRS 13 "Fair Value Measurement". Moreover, as of June **30, 2026, investment in unlisted company amounted to SR 47.7 million. The Group's management determined the value** of investments in the investee company as of June 30, 2026, based on a report from an independent Taqeem Registered valuer using the consolidated financial statements of the investee Company as of December 31, 2025 and the projected results of investee company as of June 30, 2026 (December 31, 2025 SR 37.54 million has been determined based on the sale transaction as at December 1, 2025 which is level 3 input in terms of IFRS 13). For determining the fair value as at June 30, 2026, the Group used the price to sales ratio methods, based on the aforementioned financial information. During the period ended June 30, 2026, the Group has disposed of its investment in discretionary portfolio management (DPM).

7.3 During the year 2025, the Group had acquired shares in Dallah Healthcare Company (note 19.2) on the disposal of its subsidiaries which are subject to a lock-up period of twelve months from date of last purchase. The Group's management has elected through BOD approval to measure its investment in the equity instruments of Dallah Healthcare Company at fair value through profit or loss (FVTPL). In addition, the Group also purchased 186,146 shares during the period ended June 30, 2026, amounting to SR 23.15 million **(**During the year 2025, purchased additional 471,604 shares, amounting to SR 61.9 million**)**.

7. INVESTMENTS IN EQUITY INSTRUMENTS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS (Continued)

7.4 Investment having fair value amounting to SR 139.59 million (December 31, 2025 SR 96.8 million) are pledged as security against short term loan (note 11) and investment having fair value amounting to SR 388.37 million are pledged as security against long term loan (note 12).

Amounts recognized in consolidated interim statement of profit or loss and other comprehensive income for the period are as follows:

	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)
	SR	SR
Fair value (loss) / gain on financial assets at FVTPL (note 14)	**(74,965,324)**	23,686,537
Gain on disposal of financial assets at FVTPL (note 14)	**2,199,455**	727,884
	(72,765,869)	24,414,421

8. INVESTMENT PROPERTIES

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Cost:		
Opening balance	**145,459,040**	145,459,040
Additions during the period / year	**185,078,841**	-
Disposals during the period / year	**(9,459,040)**	-
Closing balance	**321,078,841**	145,459,040
Less: Accumulated depreciation:		
Charge for the period / year	**842,607**	-
Closing balance	**842,607**	-
Less: Accumulated impairment:		
Opening balance	**2,500,000**	24,120,160
Less: reversal of impairment loss	**-**	(21,620,160)
Closing balance	**2,500,000**	2,500,000
Net book value	**317,736,234**	142,959,040

8.1 During the period ended June 30, 2026 investment properties represents lands and building held by the Group for the development and for rental purpose (December 31, 2025: lands held by the Group for the capital appreciation).

8.2 During the period ended June 30, 2026, the Group signed an agreement with Al-Rajhi capital Company to establish Janadriyah Development Fund (real estate private fund). The fund aims to invest in the real estate sector through income-generating assets as per terms and condition by developing a mixed-use project in the Al-Janadriyah district in Riyadh city with a total area of 83,446 square meters. The fund's target value is approximately SR 500 million. The fund owns the lands, through Special Purpose Vehicle (SPV), and will develop the superstructure through a real estate project that includes commercial and residential properties. The terms and condition of this fund were issued on February 8, 2026. Initial offering started on March 4, **2026 and lock down on February 22, 2027 subject to extension or shortage.**

This fund is consolidated with the Group for the six-month period ended June 30, 2026. As at June 30, 2026, the fund owns the lands transferred from Ayyan through SPV and still there is no operation. These lands are valued in range of SR 241.22 million and SR 240.82 million based on fair value evaluations made by independent licensed real estate valuers. The valuers are licensed by Saudi Authority for Accredited Valuers as follows:

- MFAZ Arabia (License number " 1210000011") and
- Bussma (License number "1210001559")

On May 3, 2026 the Group transferred five parcels of lands having carrying value amounting to SR 133.5 million as in-kind contribution at agreed up on amount of SR 166.88 million, The contribution value represents the actual consideration determined through negotiations between the fund manager and the Group and reflects the investment entry value established based on the project's feasibility study, targeted Internal Rate of Return (IRR), financing institutions' risk appetite and funding requirements, as well as the risks associated with the development, execution, and eventual exit of the investment.
During the six months period end June 30, 2026 the Group has disposed the four parcels of lands at gain of 0.62 million.

8. INVESTMENT PROPERTIES (Continued)

8.3 During the period ended June 30, 2026, the Group signed an asset purchase agreement with a related party (Al-Othman Agricultural Production and Processing Company “Nada”) (the “Agreement") for the purpose of acquiring a parcel of land and building constructed on it (**"**Business Park**"** or “Property”) located in Al-Jawhara District in Al-Khobar city in accordance with the terms and conditions set forth in the agreement. The total consideration payable as per agreement amounting to SR 185 million and other expense amounting to SR 9.7 million which were paid during the period ended June 30, 2026. The legal procedure for transfer of land to the Company was completed during the period ended June 30, 2026.
As per the agreement, part of land and building is leased back to Nada at an annual rental of SR 13.9 million for seven years. The Group obtained the promissory note from Nada for all seven years. The Company allocated the leased portion as investment properties amounting to SR 185.1 million and own use property as property and equipment amounting to SR 9.72 million (note **5). Pursuant to the aforementioned agreement, Nada will manage, maintain, and operate the property on behalf of the Group** without any financial consideration or additional costs except for the 50% of the property insurance cost. The total fair value of business park assessed by independent licensed real estate valuers was in the range of SR 192.14 million and SR 190.07 million. The fair value has been determined based on the present value of the rental income of seven years and terminal value after seven years amounting to SR 83.71 and SR 108.43 respectively furthermore the discount rate 9% is used for seven year and terminal growth 2% was used in the valuation. The valuers are licensed by Saudi Authority for Accredited Valuers as follows:

- Emad Ali Al-Dulaijan (License number "1210000616") and
- Tameed (License number "120000395").

As at December 31, 2025, the total fair value of investment properties is in the range of SR 185.38 million and SR 183.42 million. The fair value of the investment properties was determined based on the evaluation by independent certified real estate valuers. The valuers are licensed by Saudi Authority for Accredited Valuers as follows:

- Emad Ali Al-Dulaijan (License number "1210000616") and
- Tameed (License number "120000395").

As at December31, 2025, based on the latest valuation report issued by independent valuers, the fair value of certain investment properties has increased and exceeded the previously recognized impairment losses. Accordingly, the impairment losses previously recorded have been reversed, resulting in an increase in the carrying amounts of these properties as at December 31, 2025.

9. RESERVE FOR ACCQUISITON OF ADDITIONAL SHARES IN A SUBSIDIARY

This reserve represented the difference between the consideration paid to acquire additional shares in Al Ahsa Medical Services Company (a subsidiary) and the fair value of those additional shares.

During the year ended December 31, 2024, the group acquired an additional share of 1.03% of the non-controlling interests of the subsidiary, which led to an increase in the effective ownership percentage in the subsidiary from 96.3% to 97.4%. However, this reserve for acquisition of additional shares in a subsidiary has been derecognized due to the disposal of subsidiary on March 23, 2025.

The movement on the reserve for acquisition of additional shares in a subsidiary during the period is as follows:

	March 23, 2025 (unaudited)
	SR
Opening balance	124,221,642
Derecognition of reserve for acquisition of additional shares in a subsidiary on the disposal of the subsidiary	(124,221,642)
Closing balance	-

10. TRADE RECEIVABLES, PREPAYMENTS AND OTHER ASSETS

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Trade receivables – related party (note 10.1)	**16,088,861**	24,281
Trade receivables – third parties	**902,698**	2,677,311
Prepayments and other receivables	**982,035**	1,010,831
	17,973,594	3,712,423
Less: Expected credit losses	**(61,460)**	(61,460)
	17,912,134	3,650,963

10.1 This balance mainly represent receivable from Al-Othman Agricultural Production and Processing Company (Nada) against annual lease rental of investment property for the current year amounting to SR 13.9 million (excluding VAT) (note 8.3).

11. SHORT TERM LOANS

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Short term loans – (note 11.1)	**95,301,860**	62,868,419

11.1 This loan belongs to the Ayyan investment Company, for which the Company has signed a facility agreement (Facility Letter and Agreement "FLA") with a local bank amounting to SR 100 million. During the period ended June 30, 2026, the company obtained SR 30 million. The balance of the loan amounted to SR 95.3 million including finance cost amounting to SR **2.7 million as at June 30, 2026 (December 31, 2025: SR 62.87 million including finance cost amounting to SR 0.27 million).**

As per the agreement the credit facility is guarantee by pledge of share deposited in the investment portfolio with the custodian of the pledge under number 0201734225 and 0201734223 and the issuance of promissory note. This loan is obtained to investment in equity instruments. The outstanding balance is repayable in 12 months from the initial recognition date. The facility carries financing charges at market rates. As per facility agreement, the company has to maintain certain financial covenants

12. LONG TERM LOAN

The loan belongs to the Ayyan investment Company, which has signed a facility agreement (Financing and Banking Service Agreement). The agreement is with a local commercial bank for long term loan amounting to SR 300 million. During the period ended June 30, 2026, the company obtained SR 286.96 million, the balance of the loan amounted to SR 291.5 million including finance cost amounting to SR 4.54 million as of June 30, 2026.

As per the agreements the credit facility is guarantee by pledge of share deposited in the investment portfolio with the custodian of the pledge and the issuance of promissory note. This loan is obtained to support the Group investment objective. The facility carries financing charges at market rates. As per facility agreement, the company has to maintain certain financial covenants.

13. TRADE PAYABLES, ACCRUED EXPENSES AND OTHER LIABILITIES

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Contract liability	**11,562,500**	-
Accrued employees benefit	**408,576**	449,150
Trade payables	**14,035**	199,685
Others	**2,632,872**	2,774,245
	14,617,983	3,423,080

14. REVENUE / INVESTMENT (LOSS)/ INCOME

	For the six months period ended June 30	
	2026 (Unaudited)	2025 (Unaudited)
	SR	SR
Financial investment (loss) / income:		
Fair value (loss) / gain on investments at fair value through profit or loss (note 7.1)	**(74,965,324)**	23,686,537
Dividend income on investments at fair value through profit or loss	**7,164,681**	4,835,759
Gain on disposal of investment at fair value through profit or loss (note 7.4)	**2,199,455**	727,884
Gain on disposal of investment in associate	**399,948**	-
Share of results of an associate	**1,208,072**	1,249,082
Investment properties income:		
Rental income	**2,312,500**	-
Gain on disposal of investment properties	**616,275**	-
	(61,064,393)	30,499,262
Revenue from sale of goods	**3,642,864**	4,558,379
	(57,421,529)	35,057,641

15. (LOSS) / EARNINGS PER SHARE

(Loss) / earnings per share of profit for the period is calculated by dividing the net (loss) / profit for the period attributable to shareholders by the weighted average number of shares outstanding during the period. (Loss) / earnings per share is as follows:

	Three months period ended June 30,		**Six months period ended June 30,**	
	2026	2025	**2026**	2025
	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)
	SR	SR	**SR**	SR
(Loss) / profit attributable to the ordinary shareholders of the Company used in calculating basic and diluted earnings per share:				
From continuing operations	**(119,200,553)**	17,788,907	**(87,226,534)**	16,065,070
From discontinued operations	-	-	-	369,086,298
	(119,200,553)	17,788,907	**(87,226,534)**	385,151,368
Weighted average number of ordinary shares outstanding during the period	**100,636,328**	100,636,328	**100,636,328**	100,636,328
Basic and diluted (loss) / earnings per share				
Basic and diluted earnings per share attributable to the ordinary shareholders of the Company				
- From continuing operations	**(1.18)**	0.18	**(0.87)**	0.16
- From discontinued operations	**-**	**-**	**-**	3.67
Total basic and diluted (loss) / earnings per share attributable to the ordinary shareholders of the Company	**(1.18)**	0.18	**(0.87)**	3.83

16. RELATED PARTIES TRANSACTIONS AND BALANCES

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties consist of the major shareholders, directors and businesses in which shareholders and directors, individually or combined, have significant influence.

For related party transactions related to the discontinued operations (disposal group held for sale) refer to note 19.6.

Significant related party transactions during the period are as follows:

Nature of transaction	**Name**	**Relationship**	**June 30, 2026 (Unaudited)**	June 30, 2025 (Unaudited)
			SR	SR
Revenue	Al Othman Agri Prod. & Proc. Co	Subsidiary of a Shareholder	**244,200**	118,050
Purchase of business park	Al Othman Agri Prod. & Proc. Co. (and consideration payments are made to Al Othman Holding company) (note 8.3)	Subsidiary of a Shareholder	**185,000,000**	-
Rental income	Al Othman Agri Prod. & Proc. Co	Subsidiary of a Shareholder	**2,312,500**	-

Due from a related party as at June 30, 2026 and December 31, 2025, comprise of the following:

	June 30,2026	December 31,2025
	(Unaudited)	(Audited)
	SR	SR
Al Othman Agri Prod. & Proc. Co (note 10)	**16,088,861**	24,281
	16,088,861	24,281

Compensation of key management personnel and committees of the Group:

Senior management is represented by senior members of the Board of Directors and senior executives in the Group who have the powers and responsibilities of planning, directing and controlling the Group's activities. The following are the benefits and rewards of senior management employees and committees of the Group.

Description	**Nature of the transaction**	**June 30, 2026 (Unaudited)**	June 30, 2025 (Unaudited)
Members of the Board of Directors and other committees*	Allowances for attending meetings and bonuses	**439,897**	3,070,199
Senior management staff	Salaries, allowances and incentives	**1,767,732**	1,337,872

* During the period ended June 30, 2025, there were allowances paid for attending the meetings amounting to SR 0.9 million to the board of directors of disposal group classified held for sale.

17. SEGMENT REPORTING

The Group has identified the following reportable operating segments based on the nature of its business activities and the internal reports reviewed by the Chief Operating Decision Maker.

- **Financial Investments**: This segment comprises investments in equity securities, and other financial assets. Its activities include the acquisition, management, and disposal of investments, as well as earning dividend income, interest income, realized and unrealized investment gains or losses, and other related investment returns.
- **Real Estate Investments**: This segment comprises the acquisition, ownership, leasing, management, and disposal of investment properties. Revenue is primarily generated from rental income and gains or losses arising from property disposals.
- **Manufacturing**: This segment comprises packing of dates and production of its products, production of black honey, whole sale and retail of dates, storage of refrigerated food.

The financial information is summarized in accordance with the main activities as follows:

	Manufacturing Sector	Financial Investments Sector	Real Estate Investments Sector	Eliminations	Total
June 30, 2026 - (Unaudited)	**SR**	**SR**	**SR**	**SR**	**SR**
Total Assets	**13,836,535**	**972,112,441**	**317,736,234**	**(16,167,895)**	**1,287,517,315**
Total Liabilities	**18,361,989**	**425,772,159**	**-**	**(16,167,895)**	**427,966,253**
December 31, 2025 - (Audited)					
Total Assets	16,662,325	897,402,899	142,959,040	(15,765,436)	1,041,258,828
Total Liabilities	18,633,166	86,077,061	-	(15,765,436)	88,944,791

The following table summarizes the financial information disaggregated by business segments for the three-month and six-month periods ending June 30, 2026 and June 30, 2025:

	Manufacturing Sector	Financial Investments Sector	Real Estate Investments Sector	Total
For the three-month period ended 30 June 2026	**SR**	**SR**	**SR**	**SR**
Revenue / (losses)	**1,395,144**	**(107,337,735)**	**2,928,775**	**(103,013,816)**
Depreciation	**208,842**	**133,089**	**842,607**	**1,184,538**
Finance costs	**13,590**	**5,437,714**	**-**	**5,451,304**
Net (loss) / profit	**(2,096,795)**	**(119,189,926)**	**2,086,168**	**(119,200,553)**

	Manufacturing Sector	Investment Sector	Total
For the three-month period ended 30 June 2025	**SR**	**SR**	**SR**
Revenue	2,033,517	24,022,696	26,056,213
Depreciation	196,960	187,266	384,226
Finance costs	47,951	-	47,951
Net (loss) / profit	(551,834)	18,340,741	17,788,907

	Manufacturing Sector	Financial Investments Sector	Real Estate Investments Sector	Total
For the six-month period ended 30 June 2026	**SR**	**SR**	**SR**	**SR**
Revenue / (losses)	**3,642,864**	**(63,993,168)**	**2,928,775**	**(57,421,529)**
Depreciation	**409,701**	**273,167**	**842,607**	**1,525,475**
Finance costs	**27,180**	**6,996,297**	**-**	**7,023,477**
Net (loss) / profit	**(2,554,619)**	**(86,758,083)**	**2,086,168**	**(87,226,534)**

	Manufacturing Sector	Investment Sector	Discontinued operations (note 19)	Total
For the six-month period ended 30 June 2025	**SR**	**SR**	**SR**	**SR**
Revenue	4,558,379	30,499,262	-	35,057,641
Depreciation	378,645	245,358	-	624,003
Finance costs	136,965	-	-	136,965
Net (loss) / profit	(913,725)	16,978,795	368,204,544	384,269,614

Segment revenues reported above represent revenues generated from both external customers and related parties. There were no significant inter-segment revenues during the six months period ended June 30, 2026 and 2025.

All of the Groups' operating assets and principal markets of activity are located in the Kingdom of the Saudi Arabia.

18. CONTINGENCIES AND COMMITMENTS

As of June 30, 2026, and December 31, 2025, there are no contingencies and commitments.

19. DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE

On February 26, 2024, Ayyan Investment Company announced the signing of a non-binding memorandum of understanding (MOU) with Dallah Health Services Company (Dallah) regarding the sale of all its shares in Al Salam Medical Services Company - ASMSC (a subsidiary) and Al-Ahsa Medical Services Company - AMSC (a subsidiary). On August 19, 2024, the Group signed a share purchase and subscription agreement (SPSA) with Dallah. The consideration for this transaction, due to the Group by Dallah will be non-cash, consisting of the issuance of new shares by Dallah to the Company amounting to 3,893,603 shares, which will represent 3.83% of Dallah's share capital after its capital increase. Cash consideration payable to the Group or Dallah based on certain conditions specified in the SPSA was also agreed. The transaction was subject to a number of conditions precedent specified in the SPSA, which included certain terms relating to the contracts and operations of the subsidiaries under sale and other conditions as specified by both parties. Legal formalities related to the sale were completed by March 23, 2025 (date of disposal). The deal has resulted in a gain amounting to SR 418.06 million (note 19.2).

19.1 Financial performance of the disposal group classified as held for sale:

For the period ended March 23, 2025 (date of disposal):

	Al Ahsa Medical Services Company (Unaudited)	Al-Salam Medical Services Company (Unaudited)	Total (Unaudited)
	SR	SR	SR
Revenue	31,133,227	79,101,745	110,234,972
Cost of revenue	(52,937,150)	(65,663,973)	(118,601,123)
Selling and distribution expenses	-	(1,108,543)	(1,108,543)
General and administrative expenses	(11,916,680)	(18,239,379)	(30,156,059)
Expected credit loss allowance on trade receivables, net	-	(680,815)	(680,815)
Other income	1,075,739	290,291	1,366,030
Finance costs	(435,896)	(9,503,244)	(9,939,140)
Net loss before zakat	(33,080,760)	(15,803,918)	(48,884,678)
Zakat	(972,581)	-	(972,581)
Net loss	(34,053,341)	(15,803,918)	(49,857,259)
Gain on sale of subsidiaries (note 19.2)	-	-	418,061,803
Total comprehensive (loss) / income	(34,053,341)	(15,803,918)	368,204,544

19.2 Gain on sale of the disposal group classified as held for sale:

	March 23, 2025 (Unaudited)
	SR
Fair value of consideration received*	487,479,096
Add: Ayyan Investment Company share of net liabilities (note 19.3)	12,184,646
Less: Leakage related to losses of subsidiary (note 19.2.1 and 19.2.3)	(50,627,249)
Less: Provision against expected losses (note 19.2.2)	(30,974,690)
Gain on sale of subsidiaries	418,061,803

* The fair value of consideration received has been calculated based on 3,893,603 shares, issued by Dallah Healthcare Company for Ayyan Investment Company multiplied by the fair value of shares issued on the date of March 23, 2025 which amounted to SR 125.2 per share.

19.2.1 This amount represents the leakage amount agreed upon in accordance with the SPSA between Dallah Healthcare Company and the Group. The amount has been determined based on the terms of the SPSA and relates to the losses of ASMSC exceeding SR 145 million up to February 28, 2025.

19.2.2 This represents the expected rejection of certain insurance claims related to one of AMSC's insurance companies. It is reasonably certain that the claims will be rejected in full, amounting to SR 30.97 million. Accordingly, the Group has issued a bank guarantee in favor of Dallah Healthcare Company to cover this exposure.

19.2.3 As at March 23, 2025 (the date of disposal), the Group had a receivable balance of SR 257 million from ASMSC, comprising a loan of SR 63 million and an equity contribution of SR 194 million. This balance was reduced by SR 50.63 million, representing the leakage adjustment derived from ASMSC's accumulated losses. Subsequent to the disposal, the Group received SR 175.4 million from Dallah Healthcare Company on March 26, 2025, with the remaining SR 30.97 million received on April 3, 2025.

19. DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE (continued)

19.3 Cash flows for the three months period ended March 23, 2025 are as follows:

	March 23, 2025(Unaudited)
	SR
Net cash generated from operating activities	21,055,300
Net cash used in investing activities	(2,029,469)
Net cash used in financing activities	(19,415,428)
Net decrease in cash and cash equivalents	(389,597)

19.4 Related party transactions by discontinued operations (disposal group held for sale)

During the period ended March 23, 2025 (date of disposal), other than the transactions disclosed in note 16, related party transactions include purchases/ services received by disposal group (discontinued operations) amounting to nil (March 31, 2025: SR 1.84 million). Funds received from an affiliate by an amount of nil (March 31, 2025: SR 16 million). Further expenses recharged to affiliates amounted to nil (March 31, 2025: SR 0.91 million). On the date of disposal, the Group disposed of the following balances as part of disposal group held for sale.

(i) Due from a related party balances were stated as follows:

	March 23, 2025 (Unaudited)
	SR
Al Othman Agri Prod. & Proc. Co	175,417
	175,417

(ii) Due to related parties' balances are stated as follows:

	March 23, 2025 (Unaudited)
	SR
Al Othman Holding Group of Companies	126,450,923
Systems of Strategic Business Solutions	2,414,157
	128,865,080

During the period ended March 23, 2025, AMSC charged finance cost amounting to SR 1.57 million to its related party, ASMSC, in respect of a loan arrangement whereby AMSC had acquired bank loans and subsequently provided to ASMSC.

19.5 Cash flows for the three months period ended March 23, 2025 are as follows:

	March 23, 2025 (Unaudited)
	SR
Net cash generated from operating activities	21,055,300
Net cash used in investing activities	(2,029,469)
Net cash used in financing activities	(19,415,428)
Net decrease in cash and cash equivalents	(389,597)

19.6 Related party transactions by discontinued operations (disposal group held for sale)

During the period ended March 23, 2025 (date of disposal), other than the transactions disclosed in note 16, related party transactions include purchases/ services received by disposal group (discontinued operations) amounting to nil (March 31, 2025: SR 1.84 million). Funds received from an affiliate by an amount of nil (March 31, 2025: SR 16 million). Further expenses recharged to affiliates amounted to nil (March 31, 2025: SR 0.91 million). On the date of disposal, the Group disposed of the following balances as part of disposal group held for sale.

(i) Due from a related party balances were stated as follows:

	March 23, 2025 (Unaudited)
	SR
Al Othman Agri Prod. & Proc. Co	175,417
	175,417

(ii) Due to related parties' balances are stated as follows:

	March 23, 2025 (Unaudited)
	SR
Al Othman Holding Group of Companies	126,450,923
Systems of Strategic Business Solutions	2,414,157
	128,865,080

During the period ended March 23, 2025, AMSC charged finance cost amounting to SR 1.57 million to its related party, ASMSC, in respect of a loan arrangement whereby AMSC had acquired bank loans and subsequently provided to ASMSC.

20. ZAKAT

The Group files its consolidated zakat return for Ayyan Investment Company and Al Ahsa Food Industries Company. The Group has filed its zakat return up to the year 2025 and obtained related receipts and certificates. The Group has received the final zakat assessments up to the year 2024 from Zakat, Tax and Customs Authority (ZATCA). Zakat paid during the period ended June 30, 2026 amounted to SR 3.5 million.

21. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

The Group’s principal financial liabilities comprise trade and other payables and loans. The Group's principal financial assets comprise cash and cash equivalents, investments in equity instruments designated at fair value through profit or loss and through other comprehensive income and trade and other receivables.

Classification of financial instruments

	June 30,2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Financial assets at fair value		
Equity instruments designated by fair value through profit or loss	**747,638,276**	701,994,200
Equity instruments designated by fair value through other comprehensive income	**126,474,422**	132,010,863
	874,112,698	834,005,063
Financial assets at amortized cost		
Trade receivables and other assets	**17,018,816**	2,640,132
Cash and cash equivalents	**41,844,652**	29,905,677
	58,863,468	32,545,809
Total financial assets	**932,976,166**	866,550,872
Financial liabilities at amortized cost		
Trade payables, accrued expenses and other liabilities	**3,055,483**	3,423,080
Lease liabilities	**1,336,153**	2,506,242
Long term loan	**291,504,110**	-
Short term loans	**95,301,860**	62,868,419
	391,197,606	68,797,741

Risk management of financial instruments

The Group's activities are exposed to various financial risks such as fair value measurement, credit risk, liquidity risk, foreign currency risk and capital management risk. Management reviews and approves policies to manage each of these risks, which are summarized as follows:

The Group disclosed on the investments measured at fair value, valuation method used and the related fair value hierarchy of the input level used in the calculation in note 6 and 7.

Credit risk

Credit risk is the risk that one party may fail to discharge an obligation and cause the other party to incur a financial loss. The Group is exposed to credit risk which represents trade receivables and other assets and cash balances. Cash and cash equivalents are placed with banks and institutions with sound credit ratings. Trade and other receivables are mainly due from customers in the local market and related party and are shown at their estimated recoverable amount as follows:

	June 30, 2026 (Unaudited)	December31,2025 (Audited)
	SR	SR
Trade receivables and other assets	**17,018,816**	2,640,132
Cash and cash equivalents	**41,844,652**	29,905,677
	58,863,468	32,545,809

The carrying amount of financial assets represents the maximum exposure to credit risk.
Credit risk on accounts receivable and bank balances is limited to:
- Cash balances held with banks with a high credit rating.
- Trade receivables and other assets, net of provision for doubtful receivables.

The Group manages credit risk relating to amounts due from customers through the ongoing monitoring in accordance with the specific policies and procedures. The Group minimizes its credit risk relating to customers by setting credit limits for each customer and monitoring existing receivables on an ongoing basis.

21. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

Liquidity risk

Liquidity risk is the difficulty that an entity encounters in raising funds to meet the obligations in connection with the financial instruments. Liquidity risk can result from the inability to sell financial assets quickly and at its approximate fair value. The contractual maturities of financial liabilities at the end of the financial year are as follows, the amounts are presented in total and are not discounted and include estimated interest payments.

			June 30, 2026		
			Total undiscounted amounts		
	Carrying value	**Contractual cash flow**	**Within 1 year**	**From 2 to 5 years**	**More than 5 years**
	SR	**SR**	**SR**	**SR**	**SR**
Financial liabilities at amortized cost (Unaudited)					
Trade payables, accrued expenses and other liabilities	**3,055,483**	**3,055,483**	**3,055,483**	**-**	**-**
Lease liabilities	**1,336,153**	**1,950,000**	**100,000**	**400,000**	**1,450,000**
Short term loans	**95,301,860**	**97,518,870**	**97,518,870**	**-**	**-**
Long term loans	**291,504,110**	**411,821,214**	**17,836,540**	**143,601,490**	**250,383,184**
	391,197,606	**514,345,567**	**118,510,893**	**144,001,490**	**251,833,184**

			December 31, 2025		
			Total undiscounted amounts		
	Carrying Value	Contractual cash flow	Within 1 year	From 2 to 5 years	More than 5 years
	SR	SR	SR	SR	SR
Financial liabilities at amortized cost (Audited)					
Trade payables, accrued expenses and other liabilities	3,423,080	3,423,080	3,423,080	-	-
Lease liabilities	2,506,242	3,245,196	411,299	1,333,897	1,500,000
Short term loans	62,868,419	66,219,023	66,219,023	-	-
	68,797,741	72,887,299	70,053,402	1,333,897	1,500,000

The Group monitor its liquidity risk on an ongoing basis to ensure that funds and bank facilities are available to meet the future liabilities. The Group has unutilized facility of long-term loan amounting to SR 8.5 million and unutilized facility of short-term loan amounting to SR 4.7 million.

Market risk

Market risk is the risk that a financial instrument will fluctuate due to changes in prevailing market prices such as foreign exchange rates, interest rates and stocks prices affecting the Group's income or the value of its financial instruments. Market risk management aims to manage and control market risk exposure within acceptable limits while maximizing returns.

Foreign currency risk management

Foreign currency risk is the risk that the value of the financial instruments will fluctuate due to changes in foreign exchange rates. Currency risk arises when future business transactions and recognized assets and liabilities are denominated in currencies different from the Group's currency. The Group's exposure to foreign exchange risk is primarily limited to transactions in US Dollars. Management believes that its exposure to foreign exchange risk is limited as the Group's currency.

Interest rate

The Group’s main interest rate risk arises from long-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. The Group closely monitors the movement in interest rates and manages its risk accordingly. An increase / decrease in interest rate of 1%, with all other variables held constant, would have resulted in an increase in the Group’s loss amounting to SR 1.43 million (2025: nil).

Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

Consistent with others in the industry, the Group manages its capital risk by monitoring its debt levels and liquid assets and keeping in view future investment requirements and expectations of the shareholders. Total equity includes shareholders’ capital as shown in the consolidated interim statement of financial position under shareholder equity, and other shareholders’ equity items.

21. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

Capital management (Continued)

The information relating to capital risk management of the Group as of June 30, 2026 and December 31, 2025 were as follows:

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	SR	SR
Total debt including lease liability	**388,142,123**	65,374,661
Less: cash and bank balances	**(41,844,652)**	(29,905,677)
Net debt	**346,297,471**	35,468,984
Total equity	**859,551,062**	952,314,037
Total capital employed	**1,205,848,533**	987,783,021
Gearing ratio	**28.72%**	3.59%

Equity Price Risk

The Group is exposed to equity price risk arising from its investments classified as fair value through other comprehensive income and fair value through profit or loss.

The following table illustrates the impact of a reasonably possible change in equity prices, assuming all other variables remain constant, on other comprehensive and income profit or loss:

Change in equity prices	**Impact on other comprehensive income**
Increase by 10%	Increase of SAR 1.26 million
Decrease by 10%	Decrease of SAR (1.26) million

Change in equity prices	**Impact on profit or loss**
Increase by 10%	Increase of SAR 7.48 million
Decrease by 10%	Decrease of SAR (7.48) million

Methods and assumptions used:

- The sensitivity analysis was prepared based on the investments held at the reporting date.
- The analysis assumes a change of ±10% in the market value of the investments.
- All other variables, including interest rates and foreign exchange rates, were assumed to remain constant.
- There was no change in the methodology or assumptions used compared with the previous year.

22. SUBSEQUENT EVENT

Subsequent to period ended June 30, 2026:

(i) AYYAN Investment Co. Board's Recommendation to Decrease the Company's Capital
The Board of Directors has recommended to the Extraordinary General Assembly (EGM) the reduction of the Company's capital as follows:

- A reduction of SAR 198,767,300 by canceling 19,876,730 shares to offset the accumulated losses, representing the cancellation of 0.1975104854779680 share for each share held.
- A reduction of SAR 50,000,000 by canceling 5,000,000 shares as it exceeds the company's needs, representing the cancellation of 0.04968384776519270 share for each share held. This will be implemented by returning the funds to the company's shareholders.

The Board of Directors' recommendation remains subject to obtaining the approvals of the Capital Market Authority, the relevant regulatory authorities, and the Extraordinary General Assembly.

(ii) Exit from the investment in Twareat Medical Care Company
The Board of Directors approved the sale of the Company's entire investment in Twareat Medical Care Company to an investor. In accordance with the submitted offer, management has confirmed that the transaction does not involve any related parties.

There were no other significant subsequent events after June 30, 2026 and up to the date of approval of the condensed consolidated interim financial statements by the Board of Directors which may have a material impact on the condensed consolidated interim financial statements as of June 30, 2026 other than as disclosed elsewhere in these condensed consolidated interim financial statements.

23. COMPARATIVE FIGURES

Comparative figures for the three-month and six-month periods ended June 30, 2025 have been reclassified as a result of amendments to Article three of the Company's by-laws regarding the Company's objectives, to ensure consistency with the current period's presentation.

Reclassification in consolidated interim statement of profit or loss and other comprehensive income:

Description	From	To	For the three months period ended June 30, 2025 (Unaudited)	For the six months period ended June 30, 2025 (Unaudited)
			SR	SR
Reclassification of Dividend income from investments at fair value through profit or loss	Dividend income from investments at fair value through profit or loss	Revenue	4,806,497	4,835,759
Reclassification of share of results of an associate to revenue	Share of results of an associate	Revenue	690,149	1,249,082
Reclassification of Fair value gain on investments at fair value through profit or loss	Fair value gain on investments at fair value through profit or loss	Revenue	17,798,166	23,686,537
Reclassification of Gain on disposal of financial assets at fair value through profit or loss	Gain on disposal of financial assets at fair value through profit or loss	Revenue	727,884	727,884

In addition to above, comparative figures for the period ended 2025 have been reclassified as a required by the IAS 1, to ensure consistency with the current period's presentation.

Description	From	To	For the three months period ended June 30, 2025 (Unaudited)	For the six months period ended June 30, 2025 (Unaudited)
			SR	SR
Reclassification of special commission income from time deposits	Other revenue	Investment income calculated using effective profit rate	361,355	515,245

All of the above reclassifications have been made to enhance the comparability of condensed consolidated interim financial statements and did not impact the equity, net profit, or cash flows of the Group for the previous period.

24. APPROVAL OF THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The condensed consolidated interim financial statements were approved by the board of directors on Safar 13, 1448H corresponding to July 27, 2026.