ABDULLAH SAAD MOHAMMED ABO MOATI FOR BOOKSTORES COMPANY
(SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATIONS (UNAUDITED) AND REVIEW REPORT FOR THE THREE MONTHS PERIOD ENDED 30 JUNE 2026 AND INDEPENDENT AUDITOR'S REPORT

ABDULLAH SAAD MOHAMMED ABO MOATI FOR BOOKSTORES COMPANY
(SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION (UNAUDITED)
FOR THE THREE MONTHS PERIOD ENDED 30 JUNE 2026

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

To: The shareholders
Abdullah Saad Mohammed Abo Moati For Bookstores Company
(Saudi Joint Stock Company)

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of **Abdullah Saad Mohammed Abo Moati For Bookstores Company** (**the** "**Company**") and its subsidiary (together "the **Group"**) as of 30 June 2026 and the interim condensed consolidated statement of profit or loss and other comprehensive income, and the interim condensed consolidated statement of changes in equity and the interim condensed consolidated statement of cash flows for the three months period then ended, and other explanatory notes. Management is responsible for the preparation and fair presentation of these interim condensed consolidated financial statements in accordance with International Accounting Standard (34), "Interim Financial Reporting" that is endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these interim condensed consolidated financial informations based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements (2410), "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", that is endorsed in the Kingdom of Saudi Arabia. A review of interim financial informations consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing that are endorsed in the Kingdom of Saudi Arabia, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial informations are not prepared in all material respects, in accordance with International Accounting Standard (34) that is endorsed in the Kingdom of Saudi Arabia.

RSM Allied Accountants Professional Services

Abdullah Bin Ahmed Al Faddaghi
License No. 706
Riyadh, Saudi Arabia
23 Safar 1448 H corresponding to (6 August 2026)

شركة ار اس ام المحاسبون المتحدون للإستشارات المهنية
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ABDULLAH SAAD MOHAMMED ABO MOATI FOR BOOKSTORES COMPANY
(SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)
AS AT 30 JUNE 2026

	Note	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Assets			
Non-current assets			
Property and equipment, net	4	**120,908,126**	117,998,595
Investment properties, net	5	**50,593,265**	49,069,374
Intangaible assets, net		**782,986**	920,281
Right-of-use assets, net	6-A	**12,523,566**	13,468,242
Financial investments at FVOCI	7	**-**	5,975,584
Total non-current assets		**184,807,943**	187,432,076
Current assets			
Inventory, net	8	**85,429,081**	83,088,757
Trade receivables, net	9	**41,692,507**	41,007,497
Prepaid expenses and other receivables	10	**17,956,111**	9,252,642
Cash and cash equivalents		**5,913,012**	22,748,064
Total current assets		**150,990,711**	156,096,960
Total assets		**335,798,654**	343,529,036
Equity and liabilities			
Equity			
Share capital	1	**200,000,000**	200,000,000
Retained earnings		**51,055,761**	45,496,358
Reserve for the revaluation of Financial Investments at FVOCI	7	**-**	1,346,087
Reserve for the remeasurement of employees' benefit obligations		**(1,155,712)**	(1,155,712)
Total equity		**249,900,049**	245,686,733
Liabilities			
Non-current liabilities			
Lease liabilities non - current portion	6-B	**5,958,249**	6,974,554
Employees' benefit obligations		**9,987,090**	9,770,565
Total non-current liabilities		**15,945,339**	16,745,119
Current liabilities			
Short term bank facilities	11	**43,369,693**	55,946,369
Lease liabilities - current portion	6-B	**4,554,697**	3,881,225
Trade payables		**11,328,634**	6,467,911
Accrued expenses and other payables	12	**8,265,833**	12,817,270
Zakat provision		**2,434,409**	1,984,409
Total current liabilities		**69,953,266**	81,097,184
Total liabilities		**85,898,605**	97,842,303
Total equity and liabilities		**335,798,654**	343,529,036

The accompanying notes from (1) to (24) are an integral part of these interim condensed consolidated financial informations.

Chief Financial Officer   Chief Executive Officer   Chairman of Board of Directors

ABDULLAH SAAD MOHAMMED ABO MOATI FOR BOOKSTORES COMPANY
(SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)
FOR THE THREE MONTH PERIOD ENDED 30 JUNE 2026

		For the three month period ended 30 June	
		2026	2025
		SAR	SAR
Profit or loss	Note	**(Unaudited)**	(Unaudited)
Revenue	14-17	**54,615,048**	58,573,234
Cost of Revenue	15-17	**(37,141,929)**	(39,462,637)
Gross profit		**17,473,119**	19,110,597
General and administrative expenses		**(5,659,298)**	(6,048,895)
Selling and marketing expenses		**(6,034,799)**	(6,098,703)
Profit from main operations		**5,779,022**	6,962,999
Finance costs, net		**(970,295)**	(1,111,901)
Dividends from financial investments at fair value through other comprehensive income	7	**-**	80,408
Other (Expenses)/ income		**(127,145)**	5,703
Net profit for the period before zakat		**4,681,582**	5,937,209
Zakat		**(450,000)**	(470,000)
Net profit for the period		**4,231,582**	5,467,209
Other comprehensive income			
Items that will not be subsequently susequently to interim condensed consolidated statement of profit or loss			
Changes in fair value of financial investments at fair value through other comprehensive income	7	**(18,266)**	(186,208)
Other comprehensive loss for the period		**(18,266)**	(186,208)
Total comprehensive income for the period		**4,213,316**	5,281,001
Earnings per share	16		
Basic and diluted earnings per share from net profit for the period		**0.21**	0.27

The accompanying notes from (1) to (24) are an integral part of these interim condensed consolidated financial informations.

Chief Financial Officer	Chief Executive Officer	Chairman of Board of Directors

ABDULLAH SAAD MOHAMMED ABO MOATI FOR BOOKSTORES COMPANY
(SAUDI JOINT STOCK COMPANY)

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE THREE MONTH PERIOD ENDED 30 JUNE 2026

	Share capital SAR	Retained earnings SAR	Reserve for the revaluation of Financial Investments at FVOCI SAR	Reserve for remeasurement of employees' benefit obligations SAR	Total equity SAR
Balance as at 1 April 2025 (Audited)	200,000,000	40,882,923	863,639	(1,376,686)	240,369,876
Net profit for the period	-	5,467,209	-	-	5,467,209
Other comprehensive loss for the period	-	-	(186,208)	-	(186,208)
Total comprehensive income for the period	-	5,467,209	(186,208)	-	5,281,001
Balance as at 30 June 2025 (Unaudited)	200,000,000	46,350,132	677,431	(1,376,686)	245,650,877
Balance as at 1 April 2026 (Audited)	200,000,000	45,496,358	1,346,087	(1,155,712)	245,686,733
Net profit for the period	-	**4,231,582**	-	-	**4,231,582**
Other comprehensive loss for the period	-	-	**(18,266)**	-	**(18,266)**
Total comprehensive income for the period	-	**4,231,582**	**(18,266)**	-	**4,213,316**
Transferred to retained earnings (Note 7)		**1,327,821**	**(1,327,821)**	-	-
Balance as at 30 June 2026 (Unaudited)	200,000,000	**51,055,761**	-	(1,155,712)	**249,900,049**

The accompanying notes from (1) to (24) are an integral part of these interim condensed consolidated financial informations.

Chief Financial Officer

Chief Executive Officer

Chairman of Board of Directors

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE THREE MONTH PERIOD ENDED 30 JUNE 2026

	Note	For the three month period ended 30 June 2026 SAR (Unaudited)	2025 SAR (Unaudited)
Cash flows from operating activities:			
Net profit for the period before zakat		**4,681,582**	5,937,209
Adjustments to reconcile net profit for the period before zakat:			
Depreciation of property and equipment	4	**769,812**	818,077
Depreciation of right-of-use assets	6	**1,767,612**	1,962,003
Depreciation of investment properties	5	**102,248**	109,608
Amortization of intangible assets		**137,295**	137,294
Loss/ (gain) from disposal of property and equipment		**135,402**	(4,347)
Gain on disposal of lease liabilities	6	**(8,149)**	-
Finance cost		**1,033,310**	1,111,901
Dividends income from financial investments at fair value through other comprehensive income	7	**-**	(80,408)
Provision for employees' benefits obligations		**390,304**	409,585
		9,009,416	10,400,922
Changes in operating assets and liabilities:			
Inventory		**(2,340,324)**	1,579,256
Trade receivable		**(685,010)**	(12,966,626)
Prepaid expenses and other receivables		**(8,703,469)**	(1,524,187)
Trade payables		**4,860,723**	(8,233,443)
Accrued expenses and other payables		**(4,035,551)**	(2,648,422)
Cash used in operations		**(1,894,215)**	(13,392,500)
Finance costs paid		**(1,349,014)**	(1,037,356)
Employees' benefits obligations paid		**(173,779)**	(64,891)
Net cash used in operating activities		**(3,417,008)**	(14,494,747)
Cash flows from investing activities			
Purchase of property and equipment	4	**(3,816,484)**	(140,019)
Proceeds from disposal of property and equipment		**1,739**	4,347
Proceeds from dividends from financial investments at fair value through other comprehensive income	7	**-**	80,408
Proceeds from the sale of financial investments at fair value through other comprehensive income	7	**5,957,318**	-
Additions of Investment property	5	**(1,626,139)**	(942,000)
Net cash provided by/(used in) investing activities		**516,434**	(997,264)
Cash flows from financing activities			
Proceed from short term facilities	11	**38,369,693**	63,907,013
Short term facilities paid	11	**(50,946,369)**	(44,288,890)
Lease liabilities paid	6	**(1,357,802)**	(2,146,697)
Net cash (used in)/ provided by financing activites		**(13,934,478)**	17,471,426
Net change in cash and cash equivalents		**(16,835,052)**	1,979,415
Cash and cash equivalents at the beginning of the period		**22,748,064**	4,346,701
Cash and cash equivalents at the end of the period		**5,913,012**	6,326,116
Non cash Transations:	22		

The accompanying notes from (1) to (24) are an integral part of these interim condensed consolidated financial informations.

Chief Financial Officer Chief Executive Officer Chairman of Board of Directors

1- ORGANIZATION AND ACTIVITIES

Abdullah Saad Mohammed Abo Moati For Bookstores Company - A Saudi Joint Stock Company - registered under the commercial registration No. 1010125151, and Unified National Number 7018054135 issued in Riyadh at 3 Muharram 1415H (Corresponding to 12 June 1994). In accordance with the decision of the Minister of Commerce No. (24/Q) dated 20 Muharram 1429H (Corresponding to 29 January 2008), the Company was listed on the Saudi Exchange (Tadawul) under the trading number 4191. The Company's share capital amounted to SAR 200,000,000 divided into 20,000,000 ordinary shares with a nominal value of SAR 10 each.

The Group's activities include the manufacture of staircases and handrails; manufacture of iron and steel products through drawing, extrusion, or rolling processes; manufacture of steel cabinets; installation and extension of television and satellite networks; installation and extension of computer and communication networks; installation of lighting systems; installation of wooden, aluminum, and metal doors, windows, frames, shutters, handrails, staircases, and kitchens; wholesale trading of textiles and fabrics; household furniture; electrical and electronic home appliances; household utensils and table accessories; perfumes; books, magazines, newspapers, and educational aids (including import of written, illustrated, and photographed intellectual products); stationery and office supplies; artistic drawing tools; wooden, cork, and plastic products; children's toys; carpets and rugs; computers and accessories including printers and inks; office furniture; scientific equipment; soaps and detergents; primary plastic materials, rubber, and synthetic fibers; paper rolls; gifts and accessories; retail trading of computers and accessories including printers and inks; video games and accessories; carpets and rugs; wooden, cork, and plastic products; household tools and handicrafts; books, magazines, newspapers, and educational aids; stationery, office supplies, newspapers, and magazines; toys and games in specialized stores; men's, women's, and children's ready-made garments; clothing accessories including gloves, ties, suspenders, prayer beads, and umbrellas; shoes; bags; perfumes; laboratory and educational tools; gifts; cleaning materials; and general warehouses containing a variety of goods.

The head office of the Company is located at Riyadh, Al-Foutah District, Al-Ataif Street, Al-Ataif Office Supplies Complex, P.O. Box 9994, Postal Code 11423, Kingdom of Saudi Arabia.

As of June 30, 2026, the Company operated 23 showrooms (March 31, 2026: 23 showrooms) distributed across various regions of the Kingdom of Saudi Arabia.

The interim condensed consolidated financial informations for the three month period ended 30 June 2026 include the the interim condensed consolidated financial informations for the parent company and a subsidiary, the details of subsidiary is as follows:

1- ORGANIZATION AND ACTIVITIES (CONTINUED)

Subsidiary Company:

Company's name	Country of incorporation	CR No.	Activity	Ownership percentage	
				As at 30 June 2026	As at 31 March 2026
Al Moujah for Trade Co.	Kingdom of Saudi Arabia	1010141412	General construction of residential buildings; general construction of non-residential buildings; wholesale trading of household furniture and furnishings; wholesale trading of stationery and office supplies; wholesale trading of wooden, cork, and plastic products; wholesale trading of children’s toys; wholesale trading of computers and accessories, (including printers and inks) wholesale trading of office furniture; retail trading of computers and accessories, (including printers and inks) retail trading of stationery, office supplies, newspapers, and magazines (bookstores); wholesale trading of cosmetics; purchase, sale, subdivision, and off-plan sale activities of land and real estate properties; management and leasing of owned or leased residential properties; management and leasing of owned or leased non-residential properties; management and leasing of self-storage warehouses; real estate development of residential buildings using modern construction methods; real estate development of commercial buildings using modern construction methods; real estate contributions; real estate brokerage; and property management.	100%	100%

Geopolitical developments

The Group continues to monitor regional geopolitical developments and supply chain conditions. During the period, disruptions in regional transport networks exerted inflationary pressure on transportation and logistics costs. The Group implemented appropriate operational measures including the use of alternative transport routes where necessary to ensure the continuity of supplies and operations.

These developments did not have a material impact on the Group’s operations for the period ended 30 June 2026. The Group will continue to assess the situation and monitor any potential future impacts on its operational conditions, supply chain arrangements, and cost structure at subsequent reporting dates.

2- BASIS OF PREPARATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATIONS

2-1 STATEMENT OF COMPLIANCE

The interim condensed consolidated financial informations have been prepared in accordance with International Accounting Standard (34), "Interim Financial Reporting" that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by Saudi Organization for Chartered and Professional Accountants. These interim condensed consolidated financial informations do not include all information and disclosures required to issue the complete set of the annual consolidated financial statements also, the results for the period ended 30 June 2026 are not necessarily indicative of the results that can be expected for the year ending 31 March 2027. It should also be read along with the latest financial statements for the year ended 31 March 2026. However, selected accounting policies and explanatory notes have also been included to explain important events and transactions to understand the changes in the consolidated financial position and consolidated financial performance of the Group since 31 March 2025.

2-2 BASIS OF MEASUREMENT

The interim condensed consolidated financial informations have been prepared on a historical cost basis except for investments held at fair value through other comprehensive income which are measured at fair value. Another basis is used if required by the International financial reporting standards, and in accordance with the accrual principle and going concern.

2-3 FUNCTIONAL CURRENCY AND PRESENTATION CURRENCY

These interim condensed consolidated financial informations are presented in Saudi Riyals, which is both the functional currency and the presentation currency of the Group. The figures in these interim condensed consolidated financial informations are rounded to the nearest Saudi Riyals.

2-4 Basis of consolidation for interim condensed financial informations

Interim condensed consolidated financial informations include the Interim condensed consolidated information of financial position, the Interim condensed consolidated statement of profit or loss and other comprehensive income, the Interim condensed statement of changes in equity, the Interim condensed consolidated statement of cash flows, and the accompanying notes to the consolidated financial informations of the Group, which include the assets, liabilities, and results of operations of the Group. A subsidiary is an entity controlled by the Group as shown in (Note 1). The Group controls an entity when it has the rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The subsidiary is consolidated from the date the Group gains control over the subsidiary until the date when such control ceases. The Group uses the acquisition method to account for business combinations when control is transferred to the Group. The acquisition cost is measured at the fair value of the assets acquired. The increase in acquisition cost, along with the fair value of non-controlling interests in the acquired net identifiable assets, is recorded as goodwill in the consolidated statement of financial position. The non-controlling interest is measured at its proportionate share of the fair value of the identifiable net assets of the Group at the acquisition date. The non-controlling interest is presented in the consolidated statement of profit or loss and other comprehensive income as part of the Group's equity. All intercompany transactions, balances, and unrealized gains and losses arising from intercompany transactions are eliminated. The accounting policies of the subsidiary are adjusted, as necessary, to ensure consistency with the Group's policies. The Group and its subsidiary prepare their financial statements for the same reporting periods. Changes in the Group's ownership interest in any subsidiary that do not result in the loss of control are accounted for as equity transactions (i.e., transactions with owners in their capacity as owners). In these circumstances, the carrying amount of controlling and non-controlling interests will be adjusted to reflect changes in their ownership interests in the subsidiary. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is directly recognized in equity and attributed to the shareholders of the Company. When the Group loses control over a subsidiary, any resulting gain or loss is recognized in the Interim condensed consolidated statement of profit or loss and is calculated as the difference between:

1-The total fair value of the consideration received and the fair value of any interests retained, and

2-The carrying amount of the subsidiary's assets (including goodwill), liabilities, and any non-controlling interests.

All amounts previously recognized in the consolidated statement of other comprehensive income in relation to that subsidiary are reclassified as if the Group had directly disposed of the subsidiary's assets and liabilities. The retained investment is recognized at fair value.

2-BASIS OF PREPARATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATIONS (CONTINUED)

2-4 Basis of consolidation for interim condensed financial informations (CONTINUED)

Loss of control

The Group reassesses whether it has control over an investee if facts and circumstances indicate a change in one or more of the three elements of control. An entity is consolidated from the date control commences and ceases to be consolidated when the Group loses control over it.

The assets, liabilities, income, and expenses of an acquired entity are included in the condensed consolidated interim financial information from the date control passes to the Company until such control is lost.

Profit or loss and each component of other comprehensive income are attributed to the company's shareholders and to non-controlling interests, even if this results in a deficit balance for the non-controlling interests meaning that losses are allocated to non-controlling interests even if doing so causes the non-controlling interest balance to fall into a deficit.

Upon consolidation, adjustments are made to the condensed interim consolidated financial information of controlled entities, where necessary, to align them with the Company's accounting policies. All assets, liabilities, equity, income, expenses, and cash flows relating to intragroup transactions are eliminated. Changes in the Company's ownership interest in a controlled entity that do not result in a loss of control are accounted for as equity transactions.

If the Group loses control of the investee, it:

- Derecognizes the assets and liabilities of the investee.
- Derecognizes the carrying amount of any non-controlling interests.
- Derecognizes the cumulative translation differences recorded within equity.
- Recognizes the fair value of the consideration received.
- Recognizes the fair value of any retained investment.
- Recognizes any resulting surplus or deficit in the condensed consolidated statement of profit or loss.
- Reclassifies its share of components previously recognized in other comprehensive income to the condensed consolidated statement of profit or loss or transfers them directly to retained earnings, if required by other international standards.

2-5 Transactions eliminated upon consolidation of condensed interim financial information

Balances, transactions, expenses, and unrealized gains resulting from transactions between group parties are eliminated. Unrealized losses are eliminated in the same manner as unrealized gains, but only if there is no indication of impairment.

2-6 Changes in ownership interest in subsidiaries

Changes in the Group's ownership interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions (i.e., transactions with owners in their capacity as owners). In such circumstances, the carrying amounts of the controlling and non-controlling interests are adjusted to reflect the changes in their respective ownership interests in the subsidiary. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company. Upon the loss of control over a subsidiary, the gain or loss is recognized in the condensed consolidated statement of profit or loss and is calculated as the difference between:

1. The total fair value of the consideration received and the fair value of any retained interests; and
2. The previous carrying amount of the subsidiary's assets (including goodwill) and liabilities, and any non-controlling interests. All amounts previously recognized in other comprehensive income regarding that subsidiary are accounted for as if the Group had directly disposed of the subsidiary's assets and liabilities. The retained investment is recorded at fair value.

3- NEW STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS

The new standards and amendments to standards disclosed in the Group's annual consolidated financial statements remain unchanged.

IFRS 18 – Presentation and Disclosure in Financial Statements will replace IAS 1 – Presentation of Financial Statements and is effective for annual reporting periods beginning on or after 1 January 2027. The Group has not early adopted the new accounting standard in preparing these condensed interim consolidated financial statements, although early adoption is permitted.

The Group is currently assessing the expected impact of the initial application of IFRS 18 on its consolidated financial statements.

3- NEW STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS (CONTINUED)

a. Structure of the Statement of Profit or Loss

IFRS 18 requires entities to classify all income and expenses into categories within the consolidated statement of profit or loss, namely operating, investing, financing, zakat and discontinued operations. The classification of income and expenses is based on the entity's main business activities. The Group expects to present two new subtotals defined under the Standard, namely "operating profit" and "profit or loss before financing and zakat". The Group is currently assessing how the new "operating profit" subtotal will differ from the subtotal currently presented in the consolidated financial statements. The Group has assessed the nature of its activities in accordance with the requirements of IFRS 18, Presentation and Disclosure in Financial Statements, and concluded that investing in investment properties held for rental purposes represents a main business activity, whereas providing financing to customers does not constitute a main business activity. Accordingly, all income and expenses arising from investment properties, including rental income and related rental expenses, are classified within the operating category in the statement of profit or loss.

Investing category

Based on the Group's preliminary assessment, returns on Islamic Murabaha deposits and bank deposits will be presented within the investing category.

Financing category

The Group will classify income and expenses within the financing category based on the nature of the underlying liabilities, as follows:

- Liabilities arising solely from obtaining finance: Expenses relating to the Group's borrowings will be classified within the financing category.
- Interest on other liabilities: The interest cost component relating to employees' end-of-service benefit obligations, together with interest expense on lease liabilities, will be classified within the financing category.

Operating category

- The operating category will remain the residual category for all other items.

Foreign exchange differences

Based on the Group's preliminary assessment, foreign exchange differences will be classified within the same category as the income and expenses related to the item giving rise to those foreign exchange differences, as follows:

- Operating category: Foreign exchange differences relating to trade payables.
- Investing category: Foreign exchange differences relating to bank balances.

b. Management-defined Performance Measures

Management-defined performance measures represent subtotals of income and expenses used in public communications outside the consolidated financial statements and reflect management's view of a particular aspect of the financial performance of the Group as a whole. The Group will be required to disclose specified information relating to these measures in a single note to the consolidated financial statements.

The Group is currently developing a process to identify the public communications that should be considered when determining management-defined performance measures. These measures relate to the same reporting period covered by the consolidated financial statements. Accordingly, the management-defined performance measures to be disclosed by the Group upon adoption of IFRS 18 will be determined based on the Group's public communications relating to the 2027 financial reporting period.

4- PROPERTY AND EQUIPMENT, NET

	Lands SAR	Buildings SAR	Motor vehicles SAR	Office supplies and computer SAR	Furniture and fixtures SAR	Project under construction SAR	Total SAR
Cost							
Balance as at 1 April 2026 (Audited)	**98,724,243**	**25,490,029**	**1,877,510**	**10,749,397**	**11,909,501**	**1,998,494**	**150,749,174**
Additions during the Period	**1,128,750**	**-**	**-**	**142,589**	**2,500**	**2,542,645**	**3,816,484**
Disposals during the Period	**-**	**-**	**-**	**-**	**(211,887)**	**-**	**(211,887)**
Balance as at 30 June 2026 (unaudited)	**99,852,993**	**25,490,029**	**1,877,510**	**10,891,986**	**11,700,114**	**4,541,139**	**154,353,771**
Accumulated Depreciation							
Balance as at 1 April 2026 (Audited)	**-**	**14,310,607**	**1,654,021**	**9,368,705**	**7,417,246**	**-**	**32,750,579**
Charged for the Period	**-**	**318,625**	**40,319**	**217,606**	**193,262**	**-**	**769,812**
Disposals during the Period	**-**	**-**	**-**	**-**	**(74,746)**	**-**	**(74,746)**
Balance as at 30 June 2026 (unaudited)	**-**	**14,629,232**	**1,694,340**	**9,586,311**	**7,535,762**	**-**	**33,445,645**
Net book value							
As at 30 June 2026 (unaudited)	**99,852,993**	**10,860,797**	**183,170**	**1,305,675**	**4,164,352**	**4,541,139**	**120,908,126**

- All land deeds are registered in the name of the Group and are used for operational purposes. On these lands the buildings are constructed that include showrooms for the Group's branches, employee accommodations, warehouses and administrative buildings.
- The carrying amount of fully depreciated assets that are still in use as of 30 June 2026 amounted to SAR 13,394,281 (31 March, 2026: SAR 12,617,503).
- Projects under construction consist of the preparation and installation of decorations and equipment for buildings owned by the group. Management expects to complete the Taybah district warehouse project by the end of 2026, and the Mini Good – Riyadh Front project, the project to Administrative Offices Renovation in the Al-Fouta building, the project to rehabilitate the Al-Fouta bachelor accommodation building, and the project to renovate the Al-Deera showroom during the next quarter of the current fiscal year. The existing projects as of the end of the period were as follows:

	30 June 2026 (Unaudited) SAR	31 March 2026 (Audited) SAR
Taybah district warehouse	**3,512,984**	1,813,535
Al-Fouta bachelor accommodation building	**370,907**	88,748
Mini Good – Riyadh Front	**367,353**	31,040
Administrative Offices Renovation	**222,592**	65,171
Renovation of Al-Deira showroom	**67,303**	-
	4,541,139	1,998,494

4- PROPERTY AND EQUIPMENT, NET (Continued)

	Lands SAR	Buildings SAR	Motor vehicles SAR	Office supplies and computer SAR	Furniture and fixtures SAR	Projects under construction SAR	Total SAR
<u>Cost</u>							
Balance as at 1 April 2025 (Audited)	98,724,243	24,689,185	1,877,510	10,398,603	12,977,867	689,724	149,357,132
Additions during the year	-	107,000	-	465,577	177,345	2,057,865	2,807,787
Transferred from projects under construction	-	693,844	-	55,251	-	(749,095)	-
Disposals during the year	-	-	-	(170,034)	(1,245,711)	-	(1,415,745)
Balance as at 31 March 2026 (Audited)	98,724,243	25,490,029	1,877,510	10,749,397	11,909,501	1,998,494	150,749,174
<u>Accumulated depreciation</u>							
Balance as at 1 April 2025 (Audited)	-	13,049,141	1,488,056	8,641,837	6,956,225	-	30,135,259
Charged for the year	-	1,261,466	165,965	875,401	951,499	-	3,254,331
Disposals during the year	-	-	-	(148,533)	(490,478)	-	(639,011)
Balance as at 31 March 2026 (Audited)	-	14,310,607	1,654,021	9,368,705	7,417,246	-	32,750,579
<u>Net book value</u>							
As at 31 March 2026 (Audited)	98,724,243	11,179,422	223,489	1,380,692	4,492,255	1,998,494	117,998,595

5- INVESTMENT PROPERTIES, NET

Investment properties comprise properties owned by the Group for the purpose of generating rental income and are located in Riyadh and Qassim regions. The investment properties consist of land and buildings comprising residential apartments, warehouses, leased showrooms and properties under development. Buildings are depreciated over a useful life of 20 years.

Movement in investment properties as at 30 June 2026 is as follows:

	Lands SAR	**Buildings SAR**	**Projects under construction SAR**	**Total SAR**
Cost				
Balance as at 1 April 2026 (Audited)	**35,033,193**	**8,768,622**	**11,402,545**	**55,204,360**
Additions during the year	-	-	**1,626,139**	**1,626,139**
Balance as at 30 June 2026 (unaudited)	**35,033,193**	**8,768,622**	**13,028,684**	**56,830,499**
Accumulated depreciation				
Balance as at 1 April 2026 (Audited)	-	**6,134,986**	-	**6,134,986**
Charged for the year (Note 15)	-	**102,248**	-	**102,248**
Balance as at 30 June 2026 (unaudited)	-	**6,237,234**	-	**6,237,234**
Net book value				
As at 30 June 2026 (unaudited)	**35,033,193**	**2,531,388**	**13,028,684**	**50,593,265**

Movement in investment properties as at 31 March 2026 is as follows:

	Lands SAR	Buildings SAR	Projects under construction SAR	Total SAR
Cost				
Balance as at 1 April 2025 (Audited)	35,033,193	8,768,622	7,989,285	51,791,100
Additions during the year	-	-	3,413,260	3,413,260
Balance as at end 31 March 2026 (Audited)	35,033,193	8,768,622	11,402,545	55,204,360
Accumulated depreciation				
Balance as at 1 April 2025 (Audited)	-	5,696,555	-	5,696,555
Charged for the year	-	438,431	-	438,431
Balance as at 31 March 2026 (Audited)	-	6,134,986	-	6,134,986
Net book value				
As at 31 March 2026 (Audited)	35,033,193	2,633,636	11,402,545	49,069,374

- Projects under construction consist of the development of commercial buildings intended for lease; these projects remained incomplete as of the date of these condensed consolidated interim financial information and are expected to be completed by October 2026.
- The net book value of these investment properties as of June 30, 2026, was SAR 50,593,265 (March 31, 2026: SAR 49,069,374), while their fair value as of March 31, 2026, was SAR 91,248,492. Management does not anticipate any material difference in the fair value of the aforementioned properties compared to the valuation estimated on March 31, 2026. Projects under construction are stated at cost rather than fair value because their fair value cannot be reliably measured during the execution phase; consequently, they are measured at cost until such time as their fair value can be reliably measured upon completion.

5- LEASES

Right-of-use assets relate to leases of buildings used as warehouses and showrooms for the company. These assets are depreciated on a straight-line basis over the lease term, ranging from 2 to 10 years. The following table shows the movement during the year on both the right-of-use assets and leases liabilities:

A-Movement on right of use assets, net (Buildings):

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Cost		
Balance at at beginning of the period/ year	**28,753,000**	25,236,291
Additions during the period/ year	**1,034,787**	6,623,354
Disposals during the period/ year	**(423,703)**	(8,442,668)
Settlements	**-**	5,336,023
Balance as at the end of the period/ year	**29,364,084**	28,753,000
Accumulated depreciation		
Balance as at the beginning of the period/ year	**15,284,758**	16,302,027
Charged for the period/ year	**1,767,612**	7,425,399
Disposals during the period/ year	**(211,852)**	(8,442,668)
Balance at the end of the period/ year	**16,840,518**	15,284,758
Net book value as at the end of the period/ year	**12,523,566**	13,468,242

B-Movement on lease liabilities:

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Balance as at the beginning of the period / year	**10,855,779**	6,771,816
Additions during the period / year	**1,034,787**	6,623,354
Settlements	**-**	5,336,023
Amortization of interest during the period / year	**200,182**	660,914
Disposals during the period/ year	**(220,000)**	-
Transferred to Accrued expenses (Note 12)	**-**	(1,777,976)
Paid during the period / year	**(1,357,802)**	(6,758,352)
Balance as at the end of the period / year	**10,512,946**	10,855,779

Lease liabilities are allocated as follows:

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Non-current portion	**5,958,249**	6,974,554
Current portion	**4,554,697**	3,881,225
	10,512,946	10,855,779

- Additions, adjustments, and derecognitions are non-cash in nature. Lease remeasurements consist of changes to lease payments or lease terms during the period/year.

7- FINANCIAL INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

Financial investments at fair value through other comprehensive income represent investments in equity instruments of listed company that are accounted for at FVOCI. The following is a statement of these investments:

A- Fair value as at 30 June 2026 (unaudited):

			Reserve for the revaluation of investments at FVOCI					
Company name	**Number of Shares**	**Cost as at 1 April 2026 SAR (Audited)**	**As at 1 April 2026 SAR (Audited)**	**Revaluation losses SAR (Unaudited)**	**Transferred to retained earnings SAR (Unaudited)**	**As at 30 June 2026 SAR (Unaudited)**	**Disposals during the period SAR (Unaudited)**	**Fair value as at 30 June 2026 SAR (Unaudited)**
Jarir Marketing Company	**-**	**4,629,497**	**1,346,087**	**(18,266)**	**(1,327,821)**	**-**	**(5,957,318)**	**-**

B- Fair value as at 31 March 2026 (Audited):

			Reserve for the revaluation of investments at FVOCI			
Company name	Number of Shares	Cost as at 1 April 2025 SAR (Audited)	As at 1 April 2025 SAR (Audited)	Revaluation losses SAR (Audited)	As at 31 March 2026 SAR (Audited)	Fair value as at 31 March 2026 SAR (Audited)
Jarir Marketing Company	423,200	4,629,497	863,639	482,448	1,346,087	5,975,584

- During the current period, the Group sold 423,200 shares—representing its entire investment in Jarir Marketing Company—for a total of SAR 5,957,318.
- During the period ended June 30, 2025, the Group received cash dividends from Jarir Marketing Company amounting to SAR 80,408.

8- INVENTORY, NET

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Stationery, office supplies and accessories	**73,400,050**	80,610,160
Printers inks and computer supplies	**5,818,323**	7,367,531
Inventory in transit	**13,590,928**	2,534,332
Consumables	**248,116**	205,070
Less: provision for slow-moving inventory	**(7,628,336)**	(7,628,336)
	85,429,081	83,088,757

The movement on the provision for slow-moving inventory is as follows:

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Balance at the beginning of the period / year	**7,628,336**	7,318,336
Charged during the period / year	**-**	310,000
Balance at the end of the period / year	**7,628,336**	7,628,336

9- TRADE RECEIVABLE, NET

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Trade receivable	**50,489,876**	49,804,866
Less: provision for expected credit losses	**(8,797,369)**	(8,797,369)
	41,692,507	41,007,497

The movement on the provision for expected credit losses is as follows:

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Balance as at the beginning of the period / year	**8,797,369**	6,017,984
Charged during the period / year	**-**	2,933,821
Used during the period / year	**-**	(154,436)
Balance as at the end of the period / year	**8,797,369**	8,797,369

The following is an analysis of the aging of trade receivables and the related allowance for expected credit losses:

30 June 2026 (Unaudited)	**From 1 to 30 days SAR**	**From 31 to 60 days SAR**	**From 61 to 90 days SAR**	**From 91 to 180 days SAR**	**From 181 to 365 days SAR**	**Over 365 days SAR**	**Total SAR**
Expected Credit Loss Rate	**%6.01**	**%8.14**	**%16.53**	**%17.71**	**%21.54**	**%24.77**	**%17.42**
Total book value	**8,495,362**	**4,728,647**	**4,976,428**	**7,861,827**	**11,258,447**	**13,169,165**	**50,489,876**
Expected Credit Loss	**510,286**	**385,095**	**822,757**	**1,392,576**	**2,425,089**	**3,261,566**	**8,797,369**

31March 2026 (Audited)	From 1 to 30 days SAR	From 31 to 60 days SAR	From 61 to 90 days SAR	From 91 to 180 days SAR	From 181 to 365 days SAR	Over 365 days SAR	Total SAR
Expected Credit Loss Rate	%8.8	%10.08	%15.81	%15.96	%23.71	%25.65	%17.66
Total book value	10,678,494	4,881,574	3,765,490	9,022,081	8,908,717	12,548,510	49,804,866
Expected Credit Loss	939,602	492,294	595,313	1,439,568	2,112,472	3,218,120	8,797,369

- The trade receivables balance includes amounts due from government entities totaling SAR 37,440,231 as of June 30, 2026 (March 31, 2026: SAR 36,125,704); these receivables do not bear interest.

10- PREPAID EXPENSES AND OTHER RECEIVABLES

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Advances to suppliers	**14,672,600**	6,353,716
Prepaid expenses	**2,706,435**	2,064,212
Guarantee letter insurance (Note 21)	**40,690**	60,690
Refundable deposits	**417,458**	531,670
Other receivables	**118,928**	242,354
	17,956,111	9,252,642

11- SHORT TERM BANKING FACILITY

The Group has obtained banking facilities from several local banks in the form of Tawarruq and Murabaha deferred sale agreements to finance letters of credit, issue letters of guarantee, finance the Group's projects, procure materials and other supplies, and purchase goods and materials. These facilities have maturity periods ranging from 1 to 180 days and bear profit rates at SAIBOR plus margins ranging from 1.25% to 1.60%. As at 30 June 2026, the total approved banking facilities amounted to SAR 175,000,000 (31 March 2026: SAR 175,000,000). These facilities are secured by duly executed promissory notes issued by the Group (the Parent Company and its subsidiary), an agency agreement for the purchase of commodities and an authorization to sell such commodities, as well as a no-objection letter issued by Al Muwajeh Trading Company (a subsidiary) permitting the utilization of certain banking facilities. The outstanding balance of these facilities amounted to SAR 43,369,693 as at 30 June 2026 (31 March 2026: SAR 55,946,369).

The banking facilities are subject to various conditions, including both financial and non-financial covenants. The Group has complied with all conditions stipulated in these agreements, with the exception of a single covenant regarding debt service coverage under one of the banking facility agreements. Based on the Group’s assessment, this non-compliance does not have a material impact on the financial informations. Furthermore, regarding the aforementioned non-compliance, the Group has obtained a waiver letter from the concerned bank for the relevant facility agreement.

Financing costs charged to the period ended June 30, 2026, amounted to SAR 833,128 (June 30, 2025: SAR 977,020).

The movement in the bank facilities balance is as follows:

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Balance at the beginning of the period / year	**55,946,369**	46,252,296
Proceeds during the period / year	**38,369,693**	122,607,131
Paid during the period / year	**(50,946,369)**	(112,913,058)
Balance at the end of the period / year	**43,369,693**	55,946,369

12- ACCRUED EXPENSES AND OTHER OTHER PAYABLES

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Accrued salaries and employee benefits	**1,762,617**	2,186,270
Contract liabilities – Rental income received in advance	**1,481,528**	1,751,725
Accrued remuneration of the board of directors and audit committee (Note 20)	**1,457,500**	1,166,000
Value added tax	**1,067,054**	1,782,552
Service suppliers' payable	**843,718**	992,295
Contract liabilities – Advances from commercial customers	**740,889**	1,051,042
Accrued finance cost	**371,118**	887,004
Accrued lease agreement obligations (Note 6)	**-**	1,777,976
Others	**541,409**	1,222,406
	8,265,833	12,817,270

13- ZAKAT STATUS

The Group has submitted its zakat returns for all previous years up to 31 March 2026 and has settled the amounts due thereunder and obtained the required certificates and official receipts.
The Group received a notification from the Zakat, Tax and Customs Authority (“ZATCA”) regarding the outcome of the examination of its zakat return for the year ended 31 March 2025, pursuant to which an amount of SAR 8,302 became payable. This amount was settled during the year ended 31 March 2026.

14- REVENUE

The Group's revenues come from the retail outlets and wholesale sales of office supplies and stationery, computers and their accessories, sales of printer ink, and the rental of buildings for commercial and residential purposes. The Company's revenues for the period ending June 30 are as follows:

	For the three month period ended 30 June	
	2026 SAR (Unaudited)	2025 SAR (Unaudited)
Retail and wholesale trade	**51,598,491**	55,819,585
Ink sales	**1,668,726**	1,232,955
Renting buildings for commercial and residential purposes	**1,347,831**	1,520,694
	54,615,048	58,573,234

Timing of sales recognition

For the three-month period ended 30 June 2026 (unaudited)	**Retail and wholesale sector SAR**	**Ink sector SAR**	**Real estate and rental sector SAR**	**Total SAR**
At a point in time	**51,598,491**	**1,668,726**	**-**	**53,267,217**
Over a period of time	**-**	**-**	**1,347,831**	**1,347,831**
Total	**51,598,491**	**1,668,726**	**1,347,831**	**54,615,048**

For the three-month period ended 30 June 2025 (unaudited)	Retail and wholesale sector SAR	Ink sector SAR	Real estate and rental sector SAR	Total SAR
At a point in time	55,819,585	1,232,955	-	57,052,540
Over a period of time	-	-	1,520,694	1,520,694
Total	55,819,585	1,232,955	1,520,694	58,573,234

15- COST OF REVENUE

	For the three month period ended 30 June	
	2026 SAR (Unaudited)	2025 SAR (Unaudited)
Cost of goods sold	**36,791,724**	39,268,023
Depreciation of investment properties (Note 5)	**102,248**	109,608
Other	**247,957**	85,006
	37,141,929	39,462,637

16- BASIC AND DILUTED EARNINGS PER SHARE FROM PROFIT FOR THE PERIOD

Basic and diluted earnings per share are calculated by dividing profit for the period by the weighted average number of ordinary shares outstanding. The Group has no potential dilutive shares; therefore, diluted earnings per share are equal to basic earnings per share. The table below presents the profit and share data used in the calculation of basic and diluted earnings per share:

	For the three month period ended 30 June	
	2026 SAR (Unaudited)	2025 SAR (Unaudited)
Net profit for the period attributable to shareholders	**4,231,582**	5,467,209
Weighted average number of outstanding shares	**20,000,000**	**20,000,000**
Earning per share of net income attributable to shareholders of the company	**0.21**	0.27

17- SEGMENT INFORMATION

Segmental information relates to the Group's business and activities, which the Group's management relied on as a basis for preparing its financial information, in line with the internal reporting methods. Transactions between segments are carried out on the same terms as transactions with other parties.

The assets, liabilities and operating activities of the segments comprise items that are directly attributable to a specific segment, as well as items that can be allocated to the various segments on a reasonable basis. Items that cannot be allocated between the segments are classified as common assets and liabilities. The results of these segments are reviewed by the Group's Chief Executive Officer. The Group's operating segments are as follows:

- **Retail and wholesale trade**, where the group does wholesale of stationery, wholesale of computers and their accessories, and other wholesale and retail sales.
- **Inks sector**, where the group sells computers, printers and their inks.
- **Real estate and rent sector**, where the group leases buildings for commercial and residential purposes.

The following is a summary of the financial sectoral information in Saudi riyals as at 30 June 2026 (unaudited), 31 March 2026 (audited), respectively, according to the nature of the activity:

As at 30 June 2026 (unaudited)	**Wholesale and retail segment SAR**	**Inks segment SAR**	**Real estate and rent segment SAR**	**Total SAR**
Total current assets	**141,854,518**	**8,904,290**	**231,903**	**150,990,711**
Total non-current assets	**134,203,331**	**11,347**	**50,593,265**	**184,807,943**
Total assets	**276,057,849**	**8,915,637**	**50,825,168**	**335,798,654**
Total current liabilities	**68,587,603**	**1,365,663**	**-**	**69,953,266**
Total non-current liabilities	**15,003,919**	**941,420**	**-**	**15,945,339**
Total liabilities	**83,591,522**	**2,307,083**	**-**	**85,898,605**

As at 31 March 2026 (audited)	Wholesale and retail segment SAR	Inks segment SAR	Real estate and rent segment SAR	Total SAR
Total current assets	147,017,389	8,812,769	266,802	156,096,960
Total non-current assets	138,350,460	12,242	49,069,374	187,432,076
Total assets	285,367,849	8,825,011	49,336,176	343,529,036
Total current liabilities	80,083,084	1,014,100	-	81,097,184
Total non-current liabilities	15,847,621	897,498	-	16,745,119
Total liabilities	95,930,705	1,911,598	-	97,842,303

17- SEGMENT INFORMATION (CONTINUED)

For the three-month period ended 30 June 2026 (unaudited)	**Wholesale and retail segment SAR**	**Inks segment SAR**	**Real estate and rent segment SAR**	**Total SAR**
Revenue	**51,598,491**	**1,668,726**	**1,347,831**	**54,615,048**
Cost of revenue	**35,334,545**	**1,457,179**	**350,205**	**37,141,929**
Gross profit for the period	**16,263,946**	**211,547**	**997,626**	**17,473,119**
Depreciation and amortization	**2,673,824**	**895**	**102,248**	**2,776,967**
Finance cost	**970,295**	**-**	**-**	**970,295**
Net profit for the period	**2,898,700**	**335,256**	**997,626**	**4,231,582**

For the three-month period ended 30 June 2025 (unaudited)	Wholesale and retail segment SAR	Inks segment SAR	Real estate and rent segment SAR	Total SAR
Revenue	55,819,585	1,232,955	1,520,694	58,573,234
Cost of revenue	38,383,000	885,023	194,614	39,462,637
Gross profit for the period	17,436,585	347,932	1,326,080	19,110,597
Depreciation and amortization	2,916,479	895	109,608	3,026,982
Finance cost	1,111,901	-	-	1,111,901
Net profit for the period	3,373,782	767,347	1,326,080	5,467,209

Geographical Information:

The Group's primary activities focus on the wholesale and retail trade of stationery, accessories, and ink products, with operations based in the Kingdom of Saudi Arabia. The breakdown of retail sales, wholesale sales, and rental revenue by geographical region is as follows:

For the three-month period ended 30 June 2026 (unaudited)	**Retail and wholesale outlets SAR**	**Ink Sales SAR**	**Property Rental SAR**	**Total SAR**
Central Region – Saudi Arabia	**32,913,447**	**1,149,972**	**1,225,028**	**35,288,447**
Eastern Region – Saudi Arabia	**5,270,569**	**15,220**	**92,803**	**5,378,592**
Southern Region – Saudi Arabia	**3,655,704**	**9,600**	**-**	**3,665,304**
Western Region – Saudi Arabia	**9,758,771**	**493,934**	**30,000**	**10,282,705**
	51,598,491	**1,668,726**	**1,347,831**	**54,615,048**

For the three-month period ended 30 June 2025 (unaudited)	**Retail and wholesale outlets SAR**	**Ink Sales SAR**	**Property Rental SAR**	**Total SAR**
Central Region – Saudi Arabia	38,097,472	864,201	1,395,183	40,356,856
Eastern Region – Saudi Arabia	5,384,425	28,806	125,511	5,538,742
Southern Region – Saudi Arabia	3,649,100	13,154	-	3,662,254
Western Region – Saudi Arabia	8,688,588	326,794	-	9,015,382
	55,819,585	1,232,955	1,520,694	58,573,234

18- SEASONALITY OF OPERATIONS

Sales are positively effected by the back to school season, in particular sales of school and office supplies.

19- RISK MANAGEMENT AND FAIR VALUE

Fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value definition includes the assumption that the Group will continue its operations where there is no intention or condition to physically limit the volume of its operations or conduct a transaction with negative terms.

Fair values are categorized into different levels in the fair value hierarchy based on the inputs used in the valuation methods as follows:

Level 1: Quoted market prices in active markets for identical assets.

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.

As at 30 June 2026 (Unaudited)	**Level 1 SAR**	**Level 2 SAR**	**Level 3 SAR**	**Total**
Investment Properties	**-**	**1,091,560**	**90,156,932**	**91,248,492**

As at 31 March 2026 (Audited)	Level 1	Level 2	Level 3	Total
Financial investments at fair value through other comprehensive income	5,975,584	-	-	5,975,584
Investment Properties	-	1,091,560	90,156,932	91,248,492

Capital risks management

The Group's policy is to maintain a strong capital base to maintain the confidence of investors, creditors, and the market and to maintain the future development of the business. The Group monitors its capital base using the ratio of net debt to equity. net debt is calculated based on loans less cash and cash equivalents.

The following is the net debt to equity ratio of the Group at the end of the year:

	30 June 2026 SAR (Unaudited)	31 March 2026 SAR (Audited)
Short Term Facilities	**43,369,693**	55,946,369
Less: Cash and cash equivalents	**(5,913,012)**	(22,748,064)
Net debt	**37,456,681**	33,198,305
Total Equity	**249,900,049**	245,686,733
Net debt-to-equity ratio	**%15**	%14

20- TRANSACTIONS WITH SENIOR EXECUTIVES AND BOARD OF DIRECTORS MEMBERS

Board members are not granted any compensation for their roles in managing the Group unless approved by the General Assembly. Board members receive attendance fees for Board meetings and Committee meetings. Chief Executive Officers are granted fixed compensation for their management duties and direct responsibilities. Senior executives, including the Chief Executive Officer and the Chief Financial Officer, receive compensation in accordance with the terms of their employment contracts. The following table presents the details of compensation and rewards paid to non-executive Board members, committee members, and senior management personnel.

The following table presents significant transactions with senior executives and company directors during the three month period ended at:

		For the three month period ended 30 June	
	Nature of the transaction	**2026 SAR (Unaudited)**	2025 SAR **(Unaudited)**
Senior management and senior executive management	End of service indemnity	**37,500**	37,500
	Salaries, allowances, and incentives	**450,000**	450,000
Board of directors' members	Allowances and remunerations for meeting attendance (Note 12)	**225,000**	**225,000**
Committees formed by the board of directors	Allowances and remunerations for meeting attendance (Note 12)	**66,500**	**66,500**

21- CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

- The Group has contingent liabilities arising from outstanding letters of guarantee and bank Credit amounting to SAR 807,282as at 30 June 2026 (31 March 2026 amounting to: SAR 1,548,081). The related security deposit amounted to SAR 40,690 as at 30 June 2026 (31 March 2026: SAR 60,690) (Note 10).

- The Group has capital commitments represented in projects under implementation in the works of preparing and installing decorations and equipment as at 30 June 2026 amounting to SAR 17,303,313 (31 March 2026: 20,473,221 SAR) (Notes 4,5).

22- NON - CASH TRANSACTION

The non-cash transactions are as follows:

	For the three month period ended 30 June	
	2026 SAR (Unaudited)	2025 SAR (Unaudited)
Additions to right-of-use assets against lease liabilities	**1,034,787**	**2,069,028**
Accrued finance costs	**371,118**	**383,789**
Transferred from lease liabilities to accrued expenses	**-**	**247,500**

23- SUBSEQUENT EVENTS

On 30 July 2026, the Board of Directors approved the distribution of cash dividends to the shareholders for the second half of the year ended 31 March 2026 at the rate of SAR 0.50 (fifty halalas) per share, amounting to a total of SAR 10 million, pursuant to the authorization granted to the Board of Directors by the Ordinary General Assembly to distribute dividends, as approved at the Ordinary General Assembly meeting held on 17 September 2025.

In the opinion of management, there were no other significant subsequent events after 30 June 2026, until the date of approval of the interim condensed consolidated financial information, which may have a material impact on the interim condensed consolidated financial information as of 30 June 2026.

24- APPROVAL OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATIONS

The interim condensed consolidated financial informations have been approved for issue by the Board of Directors of the Group on 23 Safar 1448 H, (corresponding to 6 August 2026).