

**AL OMRAN INDUSTRIAL TRADING COMPANY  
( SAUDI JOINT STOCK COMPANY)  
CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (UNAUDITED)  
AND INDEPENDENT AUDITOR'S REVIEW REPORT  
FOR THE THREE AND NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**

**AL OMRAN INDUSTRIAL TRADING COMPANY**  
**SAUDI JOINT STOCK COMPANY**  
**INDEX OF CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**  
**FOR THE THREE AND NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**

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**INDEPENDENT AUDITORS' REPORT ON REVIEW OF THE CONDENSED CONSOLIDATED  
INTERIM FINANCIAL STATEMENTS**

**To the Shareholders of  
AL OMRAN INDUSTRIAL TRADING COMPANY  
(A Saudi Joint Stock Company)  
Riyadh – Kingdom of Saudi Arabia**

**Introduction:**

We have reviewed the condensed consolidated interim statement of financial position of **Al Omran Industrial Trading Company** ("the Company") and its subsidiary ("the Group") as at 30 September 2025, and the condensed consolidated interim statements of profit or loss and other comprehensive income for the three months period and nine months period then ended, condensed consolidated interim statements of changes in shareholders' equity and condensed consolidated interim statements of cash flows for the nine months period then ended, and notes to the condensed consolidated interim financial statements. The company Management is responsible for the preparation and presentation for these condensed consolidated interim financial statements in accordance with International Accounting Standard 34 "Interim Financial Reporting" ("IAS 34"), as endorsed in the Kingdom of Saudi Arabia.

Our responsibility is to express a conclusion on these 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, as endorsed in the Kingdom of Saudi Arabia.

**For Al-Kharashi & Co.**




**Abdullah S. Al Msned  
License No. (456)**

**Riyadh at:  
November 11, 2025  
Jumada I 20, 1447**



**AL OMRAN INDUSTRIAL TRADING COMPANY**  
**SAUDI JOINT STOCK COMPANY**  
**CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2025**  
(All amounts are in Saudi Riyals unless otherwise noted)

	Note	30 September 2025 (Unaudited)	31 December 2024 (Audited)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment, net	6	56,949,043	49,577,949
Right of use assets, net	7-1	10,144,359	10,978,940
<b>Total non-current assets</b>		<b>67,093,402</b>	<b>60,556,889</b>
<b>Current assets</b>			
Inventory, net	8	106,331,549	90,568,955
Trade receivables, net	9	41,902,404	33,601,755
Prepaid expense and other debit balances, net		9,451,536	11,539,079
Cash and cash equivalents		4,317,537	13,496,186
<b>Total current assets</b>		<b>162,003,026</b>	<b>149,205,975</b>
<b>Total assets</b>		<b>229,096,428</b>	<b>209,762,864</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital	10	120,000,000	120,000,000
Statutory reserve		11,494,460	11,494,460
General reserve		695,834	695,834
Reserve for remeasurement of employees' defined benefits obligations		(1,642,258)	(1,642,258)
Retained earnings		23,723,481	25,199,528
<b>Equity attributable to the shareholders of the parent company</b>		<b>154,271,517</b>	<b>155,747,564</b>
Non-controlling interest		(1,071,686)	(942,222)
<b>Total equity</b>		<b>153,199,831</b>	<b>154,805,342</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Employees' defined benefits obligations		11,228,564	10,539,623
Lease obligations – Non current portion	7-2	7,011,693	8,365,692
<b>Total Non-current liabilities</b>		<b>18,240,257</b>	<b>18,905,315</b>
<b>Current liabilities</b>			
Loans- current portion	11	33,943,238	17,800,960
Lease liabilities – current portion	7-2	5,561,561	4,413,566
Trade Payables		6,432,631	2,182,236
Accrued expenses and other credit balances		6,116,553	4,935,860
Due to a related party	12-1	2,017,169	1,951,319
Provisions	13	-	1,753,349
Zakat provision	14-1	3,585,188	3,014,917
<b>Total current liabilities</b>		<b>57,656,340</b>	<b>36,052,207</b>
<b>Total liabilities</b>		<b>75,896,597</b>	<b>54,957,522</b>
<b>Total equity and liabilities</b>		<b>229,096,428</b>	<b>209,762,864</b>

  
**Hisham Abdelmoneim Shousha**  
**Chief Financial Officer**

  
**Abdul Rahman Muhammad bin Imran**  
**Chief Executive Officer**

The accompanying notes from 1 to 18 are an integral part of these condensed consolidated interim financial statements.

**AL OMRAN INDUSTRIAL TRADING COMPANY**

SAUDI JOINT STOCK COMPANY

**CONDENSED CONSOLIDATED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME**

**FOR THE THREE AND NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

	Note	For the three months period ended 30 September		For the nine months period ended 30 September	
		2025	2024	2025	2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenues, Net	15	23,850,521	36,764,265	98,419,014	118,285,013
Cost of revenues	15	(17,374,371)	(30,302,249)	(75,496,679)	(98,495,467)
<b>Gross profit</b>		<b>6,476,150</b>	<b>6,462,016</b>	<b>22,922,335</b>	<b>19,789,546</b>
Selling and marketing expenses	15	(3,484,698)	(4,185,481)	(10,671,083)	(12,359,346)
General and administrative expenses	15	(2,889,298)	(2,276,223)	(8,285,497)	(7,003,864)
<b>Operating profit</b>		<b>102,154</b>	<b>312</b>	<b>3,965,755</b>	<b>426,336</b>
Finance costs	15	(1,106,048)	(787,288)	(2,857,489)	(2,863,951)
Deposits income	15	-	241,071	57,710	1,031,113
Capital gains	15	-	33,044	-	453,870
Other income	15	-	246,065	-	811,932
<b>Profit / (loss) before zakat</b>		<b>(1,003,894)</b>	<b>(266,796)</b>	<b>1,165,976</b>	<b>(140,700)</b>
Zakat	14-1	(1,600,591)	(688,609)	(2,771,487)	(1,809,798)
<b>(Loss) for the period attributable to:</b>		<b>(2,604,485)</b>	<b>(955,405)</b>	<b>(1,605,511)</b>	<b>(1,950,498)</b>
Shareholders of the parent Company		(2,559,218)	(941,475)	(1,476,047)	(1,822,300)
Non-controlling interest		(45,267)	(13,930)	(129,464)	(128,198)
		<b>(2,604,485)</b>	<b>(955,405)</b>	<b>(1,605,511)</b>	<b>(1,950,498)</b>
<b>Other comprehensive income:</b>					
Other comprehensive income for the period		-	-	-	-
<b>Total comprehensive (loss) for the period</b>		<b>(2,604,485)</b>	<b>(955,405)</b>	<b>(1,605,511)</b>	<b>(1,950,498)</b>
<b>Attributable to:</b>					
<b>Total comprehensive (loss) for the period attributable to:</b>					
Shareholders of the parent company		(2,559,218)	(941,475)	(1,476,047)	(1,822,300)
Non-controlling interest		(45,267)	(13,930)	(129,464)	(128,198)
		<b>(2,604,485)</b>	<b>(955,405)</b>	<b>(1,605,511)</b>	<b>(1,950,498)</b>
<b>(Loss) per share from net (loss) for the period attributable to shareholders of the parent company</b>		<b>(0.21)</b>	<b>(0.08)</b>	<b>(0.12)</b>	<b>(0.15)</b>

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**AL OMRAN INDUSTRIAL TRADING COMPANY**

SAUDI JOINT STOCK COMPANY

**CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UNAUDITED)**

**FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**

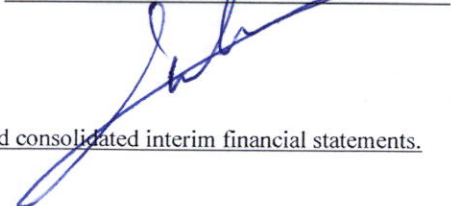
(All amounts are in Saudi Riyals unless otherwise noted)

	Share capital	Statutory reserve	General reserve	Reserve for remeasurement of employees' defined benefits obligations	Retained earnings	Equity attributable to the parent company's shareholders	Non-controlling interests	Total
<b>For the nine months period ended 30 September 2024</b>								
Balance as at 1 January 2024 (Audited)	120,000,000	11,494,460	695,834	(1,969,435)	29,322,999	159,543,858	(793,459)	158,750,399
(Loss) for the period	-	-	-	-	(1,822,300)	(1,822,300)	(128,198)	(1,950,498)
Cost related to increasing priority rights capital	-	-	-	-	(600,000)	(600,000)	-	(600,000)
<b>Balance at 30 September 2024(Unaudited)</b>	<b>120,000,000</b>	<b>11,494,460</b>	<b>695,834</b>	<b>(1,969,435)</b>	<b>26,900,699</b>	<b>157,121,558</b>	<b>(921,657)</b>	<b>156,199,901</b>
<b>For the nine months period ended 30 September 2025</b>								
Balance as at 1 January 2025 (Audited)	120,000,000	11,494,460	695,834	(1,642,258)	25,199,528	155,747,564	(942,222)	154,805,342
(Loss) for the period	-	-	-	-	(1,476,047)	(1,476,047)	(129,464)	(1,605,511)
<b>Balance as at 30 September 2025 (Unaudited)</b>	<b>120,000,000</b>	<b>11,494,460</b>	<b>695,834</b>	<b>(1,642,258)</b>	<b>23,723,481</b>	<b>154,271,517</b>	<b>(1,071,686)</b>	<b>153,199,831</b>

Hisham Abdelmoneim Shousha  
Chief Financial Officer



Abdul Rahman Muhammad bin Imran  
Chief Executive Officer



The accompanying notes from 1 to 18 are an integral part of these condensed consolidated interim financial statements.

**AL OMRAN INDUSTRIAL TRADING COMPANY**  
**SAUDI JOINT STOCK COMPANY**  
**INTERIM CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS**  
**FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**  
(All amounts are in Saudi Riyals unless otherwise noted)

		<b>FOR THE NINE MONTHS PERIOD ENDED</b>	
		<b>30 September</b>	
	<b>Note</b>	<b>2025</b> <b>(Unaudited)</b>	<b>2024</b> <b>(Unaudited)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before zakat		1,165,976	(140,700)
<b>Adjustments to reconcile profit for the period before zakat</b>			
Depreciation of property, plant, and equipment	6	2,224,014	2,396,667
Amortization of right to use assets	7-1	1,980,143	1,689,793
Employees' defined benefits obligations		870,263	662,791
Deposits income		(57,710)	(1,031,113)
Finance costs – Lease Contract	7-2	450,387	481,214
Finance costs		2,407,102	2,382,737
Capital profit		-	(453,870)
		<u>9,040,175</u>	<u>5,987,519</u>
<b>Changes in working capital:</b>			
Inventory		(15,762,594)	16,372,017
Trade receivables		(8,300,649)	(6,040,097)
Prepaid expense and other debit balances		2,087,543	2,876,678
Trade payables		4,250,395	(1,104,288)
Accrued expenses and other credit balances		1,180,696	850,089
Due to a related party		65,850	191,849
<b>Cash flows from working capital</b>		<u>(7,438,584)</u>	<u>19,133,767</u>
Employees' defined benefits obligations - paid		(181,325)	(330,811)
Provision - paid		(1,753,349)	-
Zakat - paid	14-1	(2,201,216)	(2,303,406)
<b>Net cash flows (used in) / generated from operating activities</b>		<u>(11,574,474)</u>	<u>16,499,550</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Additions to property, plant, and equipment	6	(458,057)	(3,434,329)
Paid for project under constructions additions	6	(9,137,051)	(11,603,522)
Collected from sales of Property, plant and equipment		-	453,870
<b>Net cash flow (used in) investing activities</b>		<u>(9,595,108)</u>	<u>(14,583,981)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Loans proceeds	11	120,791,239	69,714,319
Loans paid	11	(104,648,961)	(93,065,918)
Lease obligation paid	7-2	(1,801,953)	(1,427,420)
Deposits income received		57,710	1,031,113
Costs related to increasing priority		-	(600,000)
Financing costs Paid		(2,407,102)	(2,382,737)
<b>Net cash flow generated from / (used in) financing activities</b>		<u>11,990,933</u>	<u>(27,130,643)</u>
<b>Net (decrease) in cash and cash equivalents</b>		<u>(9,178,649)</u>	<u>(25,215,074)</u>
Cash and cash equivalents at the beginning of period		13,496,186	42,946,825
<b>Cash and cash equivalents at the end of period</b>		<u>4,317,537</u>	<u>17,731,751</u>
<b>NON CASH TRANSACTION</b>			
Addition right of use and lease obligations		(1,145,562)	(2,717,587)

  
**Hisham Abdelmonem Shousha**  
**Chief Financial Officer**

  
**Abdul Rahman Muhammad bin Imran**  
**Chief Executive Officer**

The accompanying notes from 1 to 18 are an integral part of these condensed consolidated interim financial statements.

**AL OMRAN INDUSTRIAL TRADING COMPANY**

(SAUDI JOINT STOCK COMPANY)

**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS****FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**1- ORGANIZATIONAL STRUCTURE AND NATURE OF ACTIVITY**

Al Omran Industrial Trading Company (the "Company") is a Saudi joint stock company that operates under Commercial Registration No. 1010187735, Unified number 7001544316 issued in Riyadh on 18 Rabi' al-Akhir 1424H corresponding to 18 June 2003.

As referred to in Note 2, the consolidated financial statements include the financial statements of the company and its subsidiary - Al-Omran Plastic Industries Company, collectively referred to as the "Group".

The issued and authorized capital of the Group is 120 million Saudi riyals divided into 12million shares, the value of each share is 10 Saudi riyals.

- The Group operates through the following branches, whose assets, liabilities and results of operations have been included in the accompanying consolidated financial statements:

<b>Branch Name</b>	<b>Commercial registration No.</b>	<b>Date of Commercial registration (Hijri)</b>	<b>Date of Commercial registration (Gregorian)</b>	<b>City</b>
Al Raha Air Conditioner Factory	1010154984	27 Rabi' Al Akhir 1420H	9 August 1999	Riyadh
Al-Omran Factory for Metal Kitchens	1010440482	19 Muharram 1437 H	1 November 2015	Riyadh
Al-Omran Company for Industry and Trade	1131291944	06 Rabi' al-Akhir 1439 H	24 December 2017	Buraidah
Al-Omran Company for Industry and Trade	2050115326	29 Rabi' al-Akhir 1439 H	16 January 2018	Dammam
Al-Omran Company for Industry and Trade	4650226209	14 Jumada al-Awwal 1442 H	29 December 2020	Riyadh

- The Company activity is represented in the production of house and electronic appliances, the metal, plastic, paper and cardboard industries, and the complementary works under the industrial license No. (1677 / S) issued on 12 Jumada al-Akhirah 1428H (corresponding to: 27 June 2007), import, export, wholesale and retail trade in house and electronic appliances and plastic products, paper and cardboard, spare parts, purchase of land to construct buildings on it and investing it for the benefit of the company, and managing and operating of real estate for the company.

- The activity of the Al Raha Air Conditioners Factory - Al Omran Industrial Trading Company branch is represented in the manufacture of air conditioners (units or central) Freon, and the manufacture of desert air conditioners of various sizes under renewed industrial license by Resolution No. 411102101929 dated 26 Jumada Al-Awwal 1441H corresponding to 21 January 2020.

- Al-Omran Factory for Metal Kitchens - a branch of Al Omran Industrial Trading Company - is represented in the production of metal industries under the renewed industrial license by Resolution No. 1001008484 dated 29 Safar 1441H corresponding to 28 October 2019.

**2- GROUP STRUCTURE**

- The condensed consolidated interim financial statements as of 30 September 2025 include the financial statements of the company, branches, and the following subsidiary company (collectively referred to as the "Group"):

<b>Company name</b>	<b>Commercial Registration No</b>	<b>Country of incorporation</b>	<b>Ownership percentage</b>	
			<b>30 September 2025</b>	<b>31 December 2024</b>
Al-Omran Plastic Industries Company	1010432884	Saudi Arabia	%70	%70



## **AL OMRAN INDUSTRIAL TRADING COMPANY**

(SAUDI JOINT STOCK COMPANY)

### **NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

#### **FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

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## **2- GROUP STRUCTURE(CONTIUNED)**

Al-Omran Plastic Industries Company (Subsidiary company) is a limited liability company that operates under Commercial Registration No. 1010432884 issued in the city of Riyadh on 2 Rajab 1436H corresponding to 21 April 2015. The main activity of Al-Omran Plastic Industries Company is represented in the production of desert air conditioners, plastic air conditioner spare parts, spoons, chocolates, plastic knives, fittings, profile water standards, display shelves, joints for display coolers, joints and bases for display shelves, plastic chair, plastic containers, and profiles for industrial and plastic refrigerator doors under the renewed industrial license by the Resolution No. 1001008937 dated 29 Safar 1441H corresponding to 28 October 2019.

## **3- BASIS OF PREPARATION AND MEASUREMENT**

### **3-1 Statement of Compliance:**

The company's condensed consolidated interim financial statements have been prepared for the nine-month period ending 30 September 2025, in accordance with International Accounting Standard 34 "Interim Financial Reporting" as endorsed in Kingdom of Saudi Arabia (KSA) and pronouncements and other standards that are issued by the Saudi Organization for Certified Public Accountants ("SOCPA").

The condensed consolidated interim financial statements do not include all the information and disclosures required in the annual consolidated financial statements, and should be read in conjunction with the Company's annual consolidated financial statements as at 31 December 2024. In addition, the results of the operations of the initial periods are not necessarily indicative of the results of the operations of the full year.

### **3-2 Basis of measurement:**

The condensed consolidated interim financial statements have been prepared in accordance with the historical cost principle except in cases where international financial reporting standards require another basis for measurement.

### **3-3 Presentation and functional currency:**

These condensed consolidated interim financial statements are presented in Saudi Riyals, which is the company's functional currency as well as the presentation currency.

### **3-4 Basis of Consolidation:**

The condensed consolidated interim financial statements include the financial statements of Al-Omran Industrial Trading Company and branches and its subsidiary (the Group) as stated in Note 2.

Control is achieved when the Group has:

- The ability to control the invested entity.
- A right to variable returns as a result of their association with the invested entity.
- The ability to use its control to affect investment returns.

The Group reassess whether or not it controls any of the invested entities, if facts and circumstances indicate the occurrence of changes in one or more of the elements of control as mentioned above.

When the Group's voting rights in any of the invested entities are less than the majority of the voting rights in it, the company has control over that invested entity when the voting rights are sufficient to give it the practical ability to direct the activities related to the invested entity individually. The Group takes into account all relevant facts and circumstances when assessing whether the company has voting rights in the invested entity group to give it control. These facts and circumstances include:

- The size of voting rights the Group possesses in relation to the size and extent of ownership of other voting rights holders.
- The potential voting rights of the Group and other voting rights holders or other parties.
- Rights arising from other contractual arrangements.
- Any additional facts and circumstances that may indicate that the Group has, or does not have, the current ability to direct relevant activities when decisions are needed, including how to vote at previous shareholder meetings.

**AL OMRAN INDUSTRIAL TRADING COMPANY**  
**SAUDI JOINT STOCK COMPANY**  
**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL**  
**STATEMENTS(CONTINUED)**  
**FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**  
(All amounts are in Saudi Riyals unless otherwise noted)

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**3- BASIS OF PREPARATION AND MEASSUREMENT (CONTINUED)**

**3-4 Basis of Consolidation (continued):**

The process of consolidating a subsidiary begins when the Group gains control over that subsidiary, while that process stops when the group loses control of the subsidiary. In particular, income and expenses of the subsidiary acquired or disposed of during the period are included in the consolidated statement of comprehensive income from the date the Group acquires control until the date on which the group's control over the subsidiary ends.

The consolidated statement of profit or loss and each component of the other comprehensive income are distributed among the shareholders of the Group. The total other comprehensive income of the subsidiary is distributed among the shareholders of the Group.

When necessary, adjustments are made to the financial statements of the subsidiary to bring its accounting policies into line with those used by the group.

All transactions and balances including assets, liabilities, equity, incomes, expenses and cash flows arising from intra-group transactions are eliminated upon consolidation.

**Changes in the Group's equity in existing subsidiaries**

Changes in the Group's ownership in subsidiaries that do not result in a loss of control are accounted for as equity transactions. The carrying values of the Group's ownership and the non-controlling interests are adjusted to reflect changes in its ownership in the subsidiaries. Any difference between the value of the non-controlling interest adjustment and the fair value of the consideration paid or received is recognized directly in equity and attributable to the shareholders of the Group.

When the Group loses control over the subsidiary, any profit or loss is recognized in the consolidated income statement and is calculated on the basis of the difference between 1- the total fair value of the amount received and the fair value of any interest retained and 2- the previously listed book value of the assets (including goodwill) Liabilities of the subsidiary and any non-controlling interest. All amounts previously recognized in other comprehensive income related to that subsidiary are accounted for as if the group had eliminated the assets or liabilities of the subsidiary directly (in other words, reclassification to profit or loss or transfer to another classification in equity as specified / Allowed in accordance with International Financial Reporting Standards). The fair value of the ratios that are retained from the investment in the previous subsidiary at the date of loss of control is considered as the fair value of the investment remaining upon initial recognition in subsequent periods in accordance with IFRS 9 and in the event that it becomes an associate company or a joint venture then the fair value is considered as a cost for the initial recognition of the investment in an associate or a joint venture.

**4-SIGNIFICANT ACCOUNTING ESTIMATES AND ASSUMPTIONS**

Condensed Consolidated Interim Financial statements are prepared in accordance with the applicable accounting principles and policies requires the use of judgments, estimates and assumptions that affect the values of incomes, expenses, assets, liabilities and the accompanying explanations, in addition to the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could lead to outcomes that require a material adjustment to the carrying amounts of the assets and liabilities affected in future periods.

The following are the assumptions related to the future and other main sources of uncertainty as of the date of the statement of financial position, which are considered high risks that may lead to significant adjustments in the book values of assets and liabilities during the next financial period. The Group relies on its assumptions and estimates on standards available to it when preparing the financial statements. These assumptions and estimates about future changes may change as a result of market changes and circumstances beyond the control of the Group. Such changes in assumptions are explained when they occur.

**4-1 Useful lives of property, plant and equipment**

The Group conducts a periodic review of the estimated useful lives and depreciation method to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets.

**4-2 Estimation of defined benefit obligations**

The cost of the defined benefit obligation and the present value of the obligation are determined using actuarial valuations. In addition, a defined liability requires assumptions that must be made for future results which mainly include an increase in salaries and benefits, and the discount rate used to convert future cash flows to present value. Any changes in these assumptions will affect the carrying amount of the liability. All assumptions are reviewed at the end of each financial year.

**4-3 Zakat provision**

When estimating the current Zakat due by the group, the management takes into consideration the applicable laws and ZATCA decisions / provisions regarding some of the previous issues.

**AL OMRAN INDUSTRIAL TRADING COMPANY**  
**SAUDI JOINT STOCK COMPANY**  
**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL**  
**STATEMENTS(CONTINUED)**  
**FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**  
(All amounts are in Saudi Riyals unless otherwise noted)

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**4-4 Impairment of non-financial assets**

In assessing impairment, management estimates the recoverable amount of each cash-generating asset or unit on the basis of expected future cash flows and uses the interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of an appropriate discount rate.

**4-5 Provision for trade receivables expected credit losses**

The Group applies the simplified method, which requires lifetime expected credit losses to be recognized since the initial measurement of receivables. The assessment of ECL requires several estimates related to customer ratings, discount rates, and general evaluation of economic conditions in the market. Management uses its best estimates and historical customer trends to assess the accounts receivable allowance under the ECL method.

**4-6 Provision for slow moving and obsolete inventory**

The management makes a provision for slow moving, obsolete, and damaged inventory items. Estimates of net realizable value are based on the most reliable evidence at the time the estimates are made. These estimates take into account fluctuations in prices or costs directly related to events that occur at a later date on the date of the consolidated statement of financial position to the extent that these events confirm the conditions in place at the end of the year.

**5- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies applied to these condensed interim financial statements are the same as those applied to the last year's financial statements as in the year ended 31 December 2024.

**New Standards, Amendments to Standards, and Changes**

There are new standards issued in addition to a number of amendments to the standards effective as of January 1, 2025, are the same as those applied to the last year's financial statements as in the year ended 31 December 2024, however they do not have a material impact on the group's interim condensed consolidated financial statements.

**AL OMRAN INDUSTRIAL TRADING COMPANY**

SAUDI JOINT STOCK COMPANY

**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS(CONTINUED)**

**FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**6- PROPERTY PLANT AND EQUIPMENT, NET**

	30 September 2025 (Unaudited)	31 December 2024 (Audited)
Property plant and equipment (6-1)	<b>31,272,156</b>	33,038,113
Project under construction (6-2)	<b>25,676,887</b>	16,539,836
	<b>56,949,043</b>	49,577,949

**6-1 PROPERTY PLANT AND EQUIPMENT**

**AS OF 30 September 2025**

	<b>Lands*</b>	<b>Buildings</b>	<b>Machinery and equipment</b>	<b>Vehicles</b>	<b>Furniture and fixtures</b>	<b>Security systems</b>	<b>Total</b>
<b>Book value:</b>							
Balance as at 1 January 2025 (Audited)	21,608,620	14,122,338	37,028,974	7,032,090	3,180,461	21,730	<b>82,994,213</b>
Additions during the period	-	-	-	428,350	29,707	-	<b>458,057</b>
<b>Balance as at 30 September 2025 (Unaudited)</b>	<b>21,608,620</b>	<b>14,122,338</b>	<b>37,028,974</b>	<b>7,460,440</b>	<b>3,210,168</b>	<b>21,730</b>	<b>83,452,270</b>
<b>Accumulated depreciation</b>							
Balance as at 1 January 2025 (Audited)	-	11,442,128	30,206,935	5,369,085	2,917,874	20,078	<b>49,956,100</b>
Charged during the period	-	361,638	1,303,948	463,360	93,908	1,160	<b>2,224,014</b>
<b>Balance as at 30 September 2025 (Unaudited)</b>	<b>-</b>	<b>11,803,766</b>	<b>31,510,883</b>	<b>5,832,445</b>	<b>3,011,782</b>	<b>21,238</b>	<b>52,180,114</b>
<b>Net Book Value:</b>							
<b>Balance as at 30 September 2025 (Unaudited)</b>	<b>21,608,620</b>	<b>2,318,572</b>	<b>5,518,091</b>	<b>1,627,995</b>	<b>198,386</b>	<b>492</b>	<b>31,272,156</b>
Balance as at 31 December 2024 (Audited)	21,608,620	2,680,210	6,822,039	1,663,005	262,587	1,652	33,038,113

\* The land category includes land worth SAR 20,408,620 mortgaged as security against obtaining loan from a local bank as of 30 September 2025 (December 31, 2024: SAR 20,408,620) as referred in (Note 11)



**AL OMRAN INDUSTRIAL TRADING COMPANY**

SAUDI JOINT STOCK COMPANY

**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS(CONTINUED)**

**FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**6- PROPERTY PLANT AND EQUIPMENT, NET (CONTIUNED)**

**6 -1 PROPERTY PLANT AND EQUIPMENT(CONTIUNED)**

	<b><u>AS OF 31 DECEMBER 2024</u></b>						
	<b><u>Lands*</u></b>	<b><u>Buildings</u></b>	<b><u>Machinery and equipment</u></b>	<b><u>Vehicles</u></b>	<b><u>Furniture and fixtures</u></b>	<b><u>Security systems</u></b>	<b><u>Total</u></b>
<b>Book value:</b>							
Balance as at 1 January 2024	20,408,620	14,122,338	37,008,074	6,871,219	3,038,052	21,730	81,470,033
Additions during the year	1,200,000	-	20,900	2,099,600	142,409	-	3,462,909
Disposals during the year	-	-	-	(1,938,729)	-	-	(1,938,729)
<b>Balance as at 31 December 2024</b>	<b><u>21,608,620</u></b>	<b><u>14,122,338</u></b>	<b><u>37,028,974</u></b>	<b><u>7,032,090</u></b>	<b><u>3,180,461</u></b>	<b><u>21,730</u></b>	<b><u>82,994,213</u></b>
<b>Accumulated depreciation</b>							
Balance as at 1 January 2024	-	10,942,183	28,259,516	6,768,633	2,717,314	18,532	48,706,178
Additions during the year	-	499,945	1,947,419	539,181	200,560	1,546	3,188,651
Disposals during the year	-	-	-	(1,938,729)	-	-	(1,938,729)
<b>Balance as at 31 December 2024</b>	<b><u>-</u></b>	<b><u>11,442,128</u></b>	<b><u>30,206,935</u></b>	<b><u>5,369,085</u></b>	<b><u>2,917,874</u></b>	<b><u>20,078</u></b>	<b><u>49,956,100</u></b>
<b>Net Book Value:</b>							
<b>Balance as at 31 December 2024</b>							
<b>(Audited)</b>	<b><u>21,608,620</u></b>	<b><u>2,680,210</u></b>	<b><u>6,822,039</u></b>	<b><u>1,663,005</u></b>	<b><u>262,587</u></b>	<b><u>1,652</u></b>	<b><u>33,038,113</u></b>

\* The land category includes land worth SAR 20,408,620 mortgaged as security against obtaining loan from a local bank as of 30 September 2025 (December 31, 2024: SAR 20,408,620) as referred in (Note 11)

**AL OMRAN INDUSTRIAL TRADING COMPANY****SAUDI JOINT STOCK COMPANY****NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)****FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**6- PROPERTY PLANT AND EQUIPMENT, NET (CONTINUED)****6-2 Projects under construction:**

The movement on Capital projects under Progress during the period/year was as follows:

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
<b>Cost</b>		
Balance at the beginning of the period/year	<b>16,539,836</b>	-
Additions during the period/year	<b>9,137,051</b>	16,539,836
	<b>25,676,887</b>	16,539,836

- Projects under construction is represented in the expenditure on the construction of the new industrial complex in Sudair city, And machinery for production lines, ovens, and workers' housing.

- During the year 2024 , the group purchased a land, which is included in the land additions, Note (6-1), to build housing for workers.

**7- RIGHT-OF-USE ASSETS and LEASE LIABILITIES, NET****7-1 Right of Use Assets**

Right-of-use assets related to leased real estate are presented separately in the Consolidated financial position.

The following table shows the balance of right-of-use assets and accumulated depreciation as at the end of the period/year:

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
<b>Cost</b>		
Balance at 1 January	16,825,123	13,095,733
Additions during the period / year	1,145,562	3,729,390
<b>Balance at the end of the period / year</b>	<b>17,970,685</b>	16,825,123
<b><u>Accumulated amortization</u></b>		
Balance at 1 January	5,846,183	3,512,954
Charges during the period / year	1,980,143	2,333,229
<b>Balance at the end of the period / year</b>	<b>7,826,326</b>	5,846,183
<b>Net book value at the end of the period / year</b>	<b>10,144,359</b>	10,978,940

**7-2 Lease Liabilities**

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
Balance at 1 January	12,779,258	10,593,055
Additions during the period / year	1,145,562	3,729,390
Interest during the period / year	450,387	640,071
Payment during the period / year	(1,801,953)	(2,183,258)
<b>Balance at the end of the period / year</b>	<b>12,573,254</b>	12,779,258

Lease liabilities included in the consolidated financial position classified as follows:

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
Non-Current	7,011,693	8,365,692
Current	5,561,561	4,413,566
	<b>12,573,254</b>	12,779,258

**AL OMRAN INDUSTRIAL TRADING COMPANY****SAUDI JOINT STOCK COMPANY****NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)****FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**8- INVENTORY, NET**

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
Finished goods	65,554,632	53,816,082
Spare parts	22,294,644	22,313,299
Raw materials	9,920,899	6,253,799
Work in progress	11,321,361	10,945,762
<b>Total</b>	<b>109,091,536</b>	<b>93,328,942</b>
Deduct: Inventory provision	(2,759,987)	(2,759,987)
	<b>106,331,549</b>	<b>90,568,955</b>

The movement in the provision for impairment of inventory is as follows:

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
Balance at the beginning of the period / year	2,759,987	2,759,987
Formed during the period / year	-	-
Used during the period / year	-	-
Balance as at the end of the period / year	<b>2,759,987</b>	<b>2,759,987</b>

**9- TRADE RECEIVABLES, NET**

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
Trade receivables	51,904,813	43,258,432
Less:		
Provision for expected credit losses	(9,648,272)	(9,648,272)
Trade receivables Discounts	(354,137)	(8,405)
	<b>41,902,404</b>	<b>33,601,755</b>

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

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
Balance at the beginning of the period / year	9,648,272	9,648,272
Formed during the period / year	-	-
Used during the period / year	-	-
Balance at the end of the period/ year	<b>9,648,272</b>	<b>9,648,272</b>

**10- CAPITAL**

As of 30 September 2025, the Company's authorized, issued, and fully paid-up capital amounted to SAR 120,000,000 (31 December 2024: SAR 120,000,000), divided into 12,000,000 ordinary shares (31 December 2024: 12,000,000 shares), with a nominal value of SAR 10 per share

**AL OMRAN INDUSTRIAL TRADING COMPANY****SAUDI JOINT STOCK COMPANY****NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)****FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**11- LOANS**

The balance represents the value used from bank credit facilities to import goods under letter of credits issued by local banks. These borrowings are often of a renewable nature and loan fees are determined based on market prices. These borrowings are guaranteed for the benefit of the banks through the land owned by the company under the Contract 910106038304 and bonds amounted to 30 million Saudi riyals Note 6.

	<b>30 September 2025</b>	<b>31 December 2024</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
Riyad Bank Loans (A)	33,943,238	17,800,960
Balance at the end of the period/ year	<b>33,943,238</b>	<b>17,800,960</b>

The movement of loans during the period/ year as follows:

	<b>30 September 2025</b>	<b>31 December 2024</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
Balance at the beginning of the period/ year	17,800,960	41,996,232
Proceeds during the period/ year	120,791,239	91,194,446
Repayment during the period/ year	(104,648,961)	(115,389,718)
<b>Balance at the end of the period/ year</b>	<b>33,943,238</b>	<b>17,800,960</b>

	<b>30 September 2025</b>	<b>31 December 2024</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
Loans- current portion	33,943,238	17,800,960
	<b>33,943,238</b>	<b>17,800,960</b>

Some of these loans contain bank covenants, whereby non-compliance with these covenants loan repayment will be upon the lender's demand. The covenants are monitored monthly by management, and in the event of potential non-compliance, management takes corrective actions to ensure compliance. The Group has complied with the terms of the loan agreements as of 30 September 2025.

A- Al Omran Company for Industry and Trade has a credit facility agreement signed with Riyadh Bank, with the land owned by the company being pledged as collateral under agreement number 910106038304 to secure the credit facilities

**12- RELATED PARTIES BALANCES AND TRANSACTIONS**

Parties are considered as related parties if one party has the ability to control the other or exercise significant influence over the other party in making financial and operating decisions. Related parties consist of shareholders, directors, committees, and businesses in which the shareholders and directors, individually or collectively, have significant influence. The Group's transactions with related parties are conducted on an arm's length basis in the ordinary course of business and are approved by the management.

**12-1 Due to a related party**

	<b>30 September 2025</b>	<b>31 December 2024</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
<b>Entity name</b>		
Abaad Real Estate Investment Company	2,017,169	1,951,319
	<b>2,017,169</b>	<b>1,951,319</b>



**AL OMRAN INDUSTRIAL TRADING COMPANY****SAUDI JOINT STOCK COMPANY****NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)****FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**12-RELATED PARTIES BALANCES AND TRANSACTIONS (CONTINUED)****12-2 significant transactions with related party during the period were as follows:**

	Nature of relationship	Nature of the transactions	Volume of Transactions	
			<b>30 September 2025</b>	30 September 2024
			<b>(Unaudited)</b>	(Unaudited)
Abaad Real Estate Investment Company	<b>Sister Company</b>	<b>Rents</b>	<b>(1,140,000)</b>	(966,000)

**12-3 Benefits, Remunerations and Compensations of Board Members and Senior Executives:**

	For the period ended 30 September 2025		For the period ended 30 September 2024	
	<b>(Unaudited)</b>		<b>( Unaudited )</b>	
	Members of BOD and committees	Key management personnel	Members of BOD and committees	Key management personnel
Committee members' fees	<b>41,000</b>	<b>8,000</b>	33,000	6,000
salaries and wages	-	<b>1,497,141</b>	-	1,503,000
allowances	-	<b>452,392</b>	-	454,457
End of service	-	<b>109,130</b>	-	102,750
Total	<b>41,000</b>	<b>2,066,663</b>	33,000	2,066,207

**13- PROVISION**

On July 20, 2020 an initial zakat assessment was conducted on Al Omran Company for Industry and Trade (the Parent Company) by the General Authority of Zakat and Income for the years from 2014 to 2018, amounting to 2.75 million Saudi Riyals. On September 20, 2020, the group lodged an objection with the General Authority of Zakat and Income, which is still under examination and review by the Authority. The provision balance established to meet the expected claims related to the zakat assessment amounted to zero Saudi Riyals as of 30 September 2025 (December 31, 2024: 1,753,349 Saudi Riyals).

The movement of provision for expected liabilities is as follows:

	<b>30 September 2025</b>	31 December 2024
	<b>(Unaudited)</b>	(Audited)
Balance at the beginning of the period / year	<b>1,753,349</b>	2,297,211
Formed during the period / year	-	332,814
Paid during the period / year	<b>(1,753,349)</b>	(876,676)
Balance at the end of the period/ year	-	1,753,349

\* During the financial year ended December 31, 2024, the final zakat assessment was issued for the years 2014 to 2018 with a total amount of SAR 2,630,025. The Group recognized SAR 332,814 as an expense in the statement of income. It was agreed to settle the assessed amount in nine equal monthly installments. Three installments were paid in 2024, and during the period ended 30 September 2025, the Group settled the remaining balance in full.

**AL OMRAN INDUSTRIAL TRADING COMPANY****SAUDI JOINT STOCK COMPANY****NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)****FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**14- ZAKAT PROVISION****14-1 Movement of Zakat Provision**

	<b>30 September 2025</b> <b>(Unaudited)</b>	<b>31 December 2024</b> <b>(Audited)</b>
Balance at the beginning of the period/year	<b>3,014,917</b>	<b>3,641,846</b>
Formed during the period/year*	<b>2,025,201</b>	<b>2,747,704</b>
Zakat differences	<b>746,286</b>	<b>-</b>
Paid during the period/year	<b>(2,201,216)</b>	<b>(3,374,633)</b>
Balance at the end of the period/year	<b>3,585,188</b>	<b>3,014,917</b>

\*The amount formed during the period/year includes zakat differences of SAR 746,286 related to prior years.

**14-2 Zakat Statues**

The group submitted its zakat return to the Zakat, Tax and customs Authority (the Authority) until the year ending at December 31, 2024. The Co. obtained a valid certificate from the Zakat, Tax and customs Authority until 13 Dhual-qaadah 1447 H, corresponding to 30 April 2026, for the zakat declarations submitted for the year ending on December 31, 2024.

During the period, Zakat Assessment for the years 2023 and 2024 were conducted and resulted in zakat differences in amounts of 372,80SR and 373,480 SR, respectively, of which the amount due for 2023 was settled.

**15- SEGMENTS REPORTING**

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

The assets, liabilities and operating activities of the segments include items that are directly related to a particular segment and items that can be allocated to different segments on a reasonable basis.

The following is a summary of the financial sectoral information in Saudi riyals as of 30 September 2025 and 30 September 2024, respectively, according to the nature of the activity:

	<b>30 September 2025 (Unaudited)</b>		
	<b>Industrial sector</b>	<b>Commercial sector</b>	<b>Total</b>
Revenue	<b>40,759,537</b>	<b>57,659,477</b>	<b>98,419,014</b>
Cost of sales	<b>(26,374,121)</b>	<b>(49,122,558)</b>	<b>(75,496,679)</b>
<b>Gross profit</b>	<b>14,385,416</b>	<b>8,536,919</b>	<b>22,922,335</b>
Selling and marketing expenses	<b>(5,547,346)</b>	<b>(5,123,737)</b>	<b>(10,671,083)</b>
General and administrative expenses	<b>(3,442,491)</b>	<b>(4,843,006)</b>	<b>(8,285,497)</b>
<b>Profit/(Loss) from operation</b>	<b>5,395,579</b>	<b>(1,429,824)</b>	<b>3,965,755</b>
Finance costs	<b>(1,163,723)</b>	<b>(1,693,766)</b>	<b>(2,857,489)</b>
Deposit income	<b>21,748</b>	<b>35,962</b>	<b>57,710</b>
<b>Profit/(Loss) before zakat</b>	<b>4,253,604</b>	<b>(3,087,628)</b>	<b>1,165,976</b>
Zakat	<b>(1,385,744)</b>	<b>(1,385,743)</b>	<b>(2,771,487)</b>
<b>Profit/(Loss) for the period</b>	<b>2,867,860</b>	<b>(4,473,371)</b>	<b>(1,605,511)</b>

**AL OMRAN INDUSTRIAL TRADING COMPANY****SAUDI JOINT STOCK COMPANY****NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)****FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2025**

(All amounts are in Saudi Riyals unless otherwise noted)

**15-SEGMENTS REPORTS (CONTIUNED)**

	<b>30 September 2024 (Unaudited)</b>		
	<b>Industrial sector</b>	<b>Commercial sector</b>	<b>Total</b>
Revenue	41,901,291	76,383,722	118,285,013
Cost of sales	(32,348,210)	(66,147,257)	(98,495,467)
<b>Gross profit</b>	<b>9,553,081</b>	<b>10,236,465</b>	<b>19,789,546</b>
Selling and marketing expenses	(6,671,247)	(5,688,099)	(12,359,346)
General and administrative expenses	(2,499,432)	(4,504,432)	(7,003,864)
<b>Profit from operation</b>	<b>382,402</b>	<b>43,934</b>	<b>426,336</b>
Finance costs	(943,883)	(1,920,068)	(2,863,951)
Deposit income	354,451	676,662	1,031,113
Capital profit	154,316	299,554	453,870
Other income	775,191	36,741	811,932
<b>Profit /(Loss) before zakat</b>	<b>722,477</b>	<b>(863,177)</b>	<b>(140,700)</b>
Zakat	(904,899)	(904,899)	(1,809,798)
<b>(Loss) for the period</b>	<b>(182,422)</b>	<b>(1,768,076)</b>	<b>(1,950,498)</b>

Foreign sales did not meet any of the quantitative limits referred to in IFRS 8 "Operating Segments" hence, the geographical segments information was not disclosed.

**16- EARNING / (LOSS) PER SHARE FOR THE PERIOD**

Basic and diluted share of net (loss) / profit is calculated by dividing the profit for the period attributable to the shareholders of the company by the weighted average number of ordinary shares outstanding at the end of the period. The number of shares outstanding as on 30 September 2025, amounted to 12 million shares (30 September 2024: 12 million shares).

There was no dilutive instruments affecting the weighted average number of ordinary shares.

**17- SIGNIFICANT EVENTS**

The Company's management believes that there are no events subsequent to the date of the financial statements that require an amendment or disclosure of the financial statements.

**18-APPROVAL OF THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

These condensed consolidated interim financial statements for the period ended on 30 September 2025 were approved by the Board of Directors on 30 October 2025 corresponding to 8 Jumada al-Awwal 1447H.