CLEAN LIFE COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) AND INDEPENDENT AUDITOR’S REVIEW REPORT FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2025

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS TO THE SHAREHOLDERS OF CLEAN LIFE COMPANY
(A Saudi Joint Stock Company)

Introduction
We have reviewed the accompanying interim condensed consolidated statement of financial position of Clean Life Company (A Saudi Joint Stock Company) ("the Company") and its subsidiary (collectively referred to as "the Group") as at 30 June 2026, and the interim condensed consolidated statement of profit or loss and the other comprehensive income, changes in shareholders' equity and cash flows for the six-month period then ended and other explanatory notes. Management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with International Accounting Standard 34 - "Interim Financial Reporting" ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of review
We conducted our review in accordance with International Standards 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 information requires inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing that are endorsed in the Kingdom of Saudi Arabia, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

For Maham Company for Professional Services

شركة مهام للاستشارات المهنية
CR 2050240744
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MAHAM Co. FOR PROFESSIONAL SERVICES

Abdulaziz Saud Al Shabeebi
Certified Public Accountant
License no. (339)
27 Safar 1448H
10 August 2026

Interim condensed consolidated statement of financial position
As at 30 June 2026

	Note	**30 June 2026 (Unaudited) ⃁**	31 December 2025 (Audited) ⃁
Assets			
Non-current assets			
Property and equipment	4	**20,373,743**	21,856,584
Investment properties	5	**4,164,286**	4,198,751
Right-of-use assets		**1,160,982**	1,457,960
Total non-current assets		**25,699,011**	27,513,295
Current assets			
Inventory		**1,105,158**	1,211,827
Trade receivables		**357,327**	159,533
Prepayments and other current assets	6	**3,054,704**	3,891,986
Cash and cash equivalents		**8,373,011**	3,683,450
Total current assets		**12,890,200**	8,946,796
Total assets		**38,589,211**	36,460,091
Shareholders' equity and liabilities			
Shareholders' equity			
Share capital	7	**15,000,000**	15,000,000
Retained earnings		**10,743,412**	7,677,245
Total shareholders' equity		**25,743,412**	22,677,245
Liabilities			
Non-current liabilities			
Lease liabilities – non-current portion		**425,568**	655,255
Term loans – non-current portion	8	**5,034,434**	5,464,858
Employees defined benefits liabilities		**1,594,860**	1,652,644
Total non-current liabilities		**7,054,862**	7,772,757
Current liabilities			
Trade payables		**64,887**	287,199
Accrued expenses and other current liabilities	9	**4,241,304**	4,095,786
Leases liabilities – current portion		**555,168**	633,705
Term loans – current portion	8	**836,833**	793,409
Zakat provision	10	**92,745**	199,990
Total current liabilities		**5,790,937**	6,010,089
Total liabilities		**12,845,799**	13,782,846
Total shareholders and liabilities		**38,589,211**	36,460,091

Saad Shakeel Al-Din	Abdulaziz Al-Nasser	Mohammed Al-Nasser
Chief Financial Officer	Chief Executive Officer	Chairman of the Board

The accompanying notes from 1 to 22 form an integral part of these interim condensed consolidated financial statements.

Interim condensed consolidated statement of profit or loss and other comprehensive income
For the six-month period ended 30 June 2026

	Note	**30 June 2026 (Unaudited) ⃁**	30 June 2025 (Unaudited) ⃁
Revenue	11	**33,599,855**	35,217,712
Cost of revenue	12	**(10,877,605)**	(12,946,323)
Gross profit		**22,722,250**	22,271,389
Selling and marketing expenses	13	**(10,190,752)**	(9,701,341)
General and administrative expenses		**(6,585,502)**	(6,637,535)
Profit from operations		**5,945,996**	5,932,513
Finance costs		**(354,843)**	(429,029)
Other income		**567,090**	559,861
Profit before zakat		**6,158,243**	6,063,345
Zakat	10	**(92,076)**	(75,507)
Net profit for the period		**6,066,167**	5,987,838
Total comprehensive income for the period		**6,066,167**	5,987,838
Earnings per share			
Basic and diluted earnings per share	14	**4.04**	3.99

Saad Shakeel Al-Din
Chief Financial Officer

Abdulaziz Al-Nasser
Chief Executive Officer

Mohammed Al-Nasser
Chairman of the Board

Interim condensed consolidated statement of changes in shareholders' equity
For the six-month period ended 30 June 2026

	Share capital	Retained earnings	**Total**
	⃁	⃁	⃁
Balance as at 31 December 2025 (Audited)	15,000,000	7,677,245	22,677,245
Net profit for the period	-	6,066,167	6,066,167
Total comprehensive profit for the period	-	6,066,167	6,066,167
Dividends	-	(3,000,000)	(3,000,000)
As at 30 June 2026 (Unaudited)	**15,000,000**	**10,743,412**	**25,743,412**
Balance as at 31 December 2024 (Audited)	15,000,000	9,397,466	24,397,466
Net profit for the period	-	5,987,838	5,987,838
Total comprehensive profi for the period	-	5,987,838	5,987,838
Dividends	-	(4,500,000)	(4,500,000)
As at 30 June 2025 (Unaudited)	15,000,000	10,885,304	25,885,304

Saad Shakeel Al-Din	Abdulaziz Al-Nasser	Mohammed Al-Nasser
Chief Financial Officer	Chief Executive Officer	Chairman of the Board

The accompanying notes from 1 to 22 form an integral part of these interim condensed consolidated financial statements.

Interim condensed consolidated statement of cash flows
For the six-month period ended 30 June 2026

	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
	⃁	⃁
OPERATING ACTIVITIES		
Profit before zakat	**6,158,243**	6,063,345
Adjustments for:		
Depreciation of property and equipment	**1,241,438**	2,206,919
Depreciation of investment property	**34,465**	10,608
Amortization of right of use assets	**371,082**	472,524
Employee defined benefit obligations	**349,091**	337,738
Reversal of inventory provision no longer required	**(34,279)**	-
Finance cost	**354,843**	429,029
Gain from disposal of property and equipment	**(294,258)**	(353,903)
Gain from disposal of right of use assets	**-**	(45,384)
	8,180,625	9,120,876
Change in operating assets and liabilities		
Inventory	**140,948**	265,665
Trade receivables	**(197,794)**	68,309
Prepayments and other current assets	**837,282**	(409,342)
Trade payables	**(222,312)**	(702,669)
Accrued expenses and other current liabilities	**145,518**	1,803,706
Cash from operations	**8,884,267**	10,146,545
Zakat paid	**(199,321)**	(197,966)
Finance cost paid	**(322,171)**	(364,968)
Employee defined benefit obligation paid	**(406,875)**	(277,308)
Net cash from operating activities	**7,955,900**	9,306,303
INVESTING ACTIVITIES		
Additions to property and equipment	**(65,209)**	(2,670,765)
Proceeds from disposal of property and equipment	**600,870**	719,478
Net cash from (used in) investing activities	**535,661**	(1,951,287)
FINANCING ACTIVITIES		
Payment of lease liability	**(415,000)**	(420,400)
Dividends	**(3,000,000)**	(4,500,000)
Loans paid	**(387,000)**	(348,033)
Net cash used in financing activities	**(3,802,000)**	(5,268,433)

The accompanying notes from 1 to 22 form an integral part of these interim condensed consolidated financial statements.

Interim condensed consolidated statement of cash flows (continued)
For the six-month period ended 30 June 2026

	30 June 2026 (Unaudited) ⃁	30 June 2025 (Unaudited) ⃁
Net change in cash and cash equivalents	**4,689,561**	2,086,583
Cash and cash equivalent at the beginning of the period	**3,683,450**	1,864,807
Cash and cash equivalents at end of the period	**8,373,011**	3,951,390
Non-cash transactions		
Increase in right of use against increase in lease liability	**74,104**	58,296
property and equipment transferred to investment property	**-**	4,252,065

Saad Shakeel Al-Din	Abdulaziz Al-Nasser	Mohammed Al-Nasser
Chief Financial Officer	Chief Executive Officer	Chairman of the Board

The accompanying notes from 1 to 22 form an integral part of these interim condensed consolidated financial statements.

1 GENERAL INFORMATION

Clean life Company ("the Company") is a Saudi Joint Stock Company formed in accordance with the Companies Regulation and is registered in the Kingdom of Saudi Arabia ("KSA") under the Commercial Registration No. 1010513163 and Unified Number 7011030066 dated 4 Rabi II 1436 H (corresponding to 25 January 2015).

The registered address of the Company is Al Rawabi District – Riyadh - Kingdom of Saudi Arabia PO.Box 4655 Riyadh 14214.

The main activities of the company are rehabilitation and deep cleaning services for buildings, household furniture cleaning, home maintenance, pest control, furniture moving and hourly cleaning services for homes and offices.

These consolidated financial statements comprise the financial statements of the Company and its following subsidiary (collectively the "Group"):

		Ownership percentage Direct and indirect %	
Subsidiary	**capital ⃁**	**30 June 2026**	31 December 2025
Hygiene Life Company	10,000	**100%**	100%

Hygiene Life Company

Hygiene Life limited Company – a limited liability company registered under Commercial Registry No.1010771700 dated 8 Jumada Al-Akhirah 1443H (corresponding to 11 January 2022), the company is engaged in the activity of general construction of residential buildings, construction of airports and their facilities, general construction of government buildings, construction of prefabricated buildings on sites, and renovations of residential and non-residential buildings.

Geopolitical developments

The Group continues to monitor closely regional geopolitical developments and assess their potential impact on the Kingdom of Saudi Arabia and, more broadly, the Gulf Cooperation Council region. Given that the majority of the Group's operations are conducted within the Kingdom of Saudi Arabia, and while the situation remains evolving and subject to uncertainty, the Group continues to maintain a robust operating framework and an effective risk management system to address potential risks arising from such developments.

As at and for the period ended 30 June 2026, these geopolitical developments had no material impact on the interim condensed consolidated financial statements. Nevertheless, due to the evolving nature of the situation, the Group will continue to assess any potential effects on its operations and financial results in future reporting periods.

2 BASIS OF PREPARATION

2-1 Statement of compliance

These interim condensed consolidated financial statements have been prepared in accordance with International Accounting Standard "Interim Financial Report" ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA").

These condensed consolidated interim financial statements should be read in conjunction with the annual audited consolidated financial statements of the Group as the year ended 31 December 2025.

2 BASIS OF PREPARATION (continued)

2-2 Basis of measurement

The interim condensed consolidated financial statements have been prepared on the historical cost basis, except employee defined benefit liabilities which are measured under the projected unit credit method. Furthermore, these interim condensed consolidated financial statements have been prepared using the accrual basis of accounting and the going concern principle.

2-3 Functional and presentation currency

These interim condensed consolidated financial statements are presented in Saudi Riyals (⃁), which is the Group's functional and presentation currency.

2-4 Basis of consolidation

The interim condensed consolidated financial statements include the financial statements of the Company and its subsidiary as of 30 June 2026. The financial statements of the subsidiaries are prepared for the same reporting period as the Company, using consistent accounting policies.

Control is achieved when the Group is exposed to, or has rights to, variable returns from its relationship with the investee, and has the ability to affect the returns by exercising its power over the investee. In particular, the Group controls an investee only when the Group has:

- Control over the investee company;
- Exposure to risks, and has rights to obtain different returns through its relationship with the investee company.
- The ability to use its power over the investee company to affect its returns.

The Group conducts a reassessment to ascertain whether or not it exercises control over an investee when facts and circumstances indicate that there is a change in one or more of the three elements of control mentioned above.

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

The Group considers all relevant facts and circumstances when determining whether it exercises control over an investee, including:

- The size of the Group's voting rights in proportion to the size of the voting rights owned by other parties.
- Potential voting rights owned by the Group or voting rights owned by other parties.
- Rights arising from other contractual arrangements.
- Any additional facts and circumstances indicating that the Group has, or does not have, the current ability to direct the relevant activities when decisions need to be made, including voting methods at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group ceases to exercise such control. Specifically, the income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss and other comprehensive income from the date on which control is transferred to the Group until such control ceases.

All assets and liabilities, as well as equity, revenues, expenses and cash flows relating to intra-group transactions are eliminated in full when consolidating the financial statements.

2-5 Material accounting policies

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

2 BASIS OF PREPARATION (continued)

2-6 New and amended standards and interpretations

International Financial Reporting Standard (IFRS) 18, "Presentation and Disclosure in Financial Statements" (the "Standard"), will replace International Accounting Standard (IAS) 1, "Presentation of Financial Statements." The Standard is effective for reporting periods beginning on or after 1 January 2027, with earlier application permitted. The Group has not early adopted the Standard in preparing these condensed consolidated interim financial statements.

The Group is currently assessing the expected impact of the initial application of the Standard on its condensed consolidated interim financial statements for the six-month period ending 30 June 2027.

A. Structure of the Statement of Profit or Loss and Other Comprehensive Income

The Standard requires entities to classify all income and expenses into specified categories in the consolidated statement of profit or loss and other comprehensive income, namely: operating, investing, financing, and zakat, as applicable. The Standard also requires the presentation of certain specified subtotals, including operating profit or loss and profit or loss before financing and zakat.

The Group's activities include rehabilitation and deep cleaning services for buildings, household furniture cleaning, home maintenance, pest control, furniture moving and hourly cleaning services for homes and offices.

The application of the Standard will not result in changes to the recognition and measurement requirements applicable to the Group's transactions. However, it is expected to have a significant impact on the presentation and classification of income and expenses within the consolidated statement of profit or loss and other comprehensive income and on the subtotals presented therein.

The Group is currently analyzing the income and expense items reported in the consolidated statement of profit or loss and other comprehensive income to determine their appropriate classification within the categories required by the Standard.

The Group is also evaluating the basis for presenting expenses in the consolidated statement of profit or loss and other comprehensive income, including whether presenting expenses by function, by nature, or through a mixed presentation would provide the most useful structured summary for users of the financial statements, in accordance with the requirements of the Standard.

B. Management-Defined Performance Measures

The Standard introduces disclosure requirements relating to management-defined performance measures (MPMs). These are subtotals of income and expenses used by the entity in public communications outside the consolidated financial statements and reflect management's view of an aspect of the Group's financial performance as a whole.

Where management-defined performance measures exist, the Standard requires their disclosure in a single note within the consolidated financial statements, together with the information and reconciliations required by the Standard.

The Group is currently identifying and reviewing its public communications, including Board of Directors' reports, stock exchange announcements, investor presentations, and other public disclosures, to determine whether they include subtotals of income and expenses that meet the definition of management-defined performance measures.

C. Aggregation and Disaggregation Principles

The Standard provides enhanced principles and requirements regarding how information should be aggregated and disaggregated in the primary consolidated financial statements and related notes. It also includes guidance on the labeling and description of items presented in the primary financial statements or disclosed in the notes.

The Group is currently assessing items presented in its consolidated financial statements based on their similar and dissimilar characteristics to determine whether certain items should be presented separately in the primary financial statements or whether additional disclosures should be provided in the notes.

The Group is also reviewing items currently presented under labels that include the word "other," including other income, to determine whether more descriptive labels or additional details are required.

Upon adoption of the Standard, the Group will present items separately whenever necessary to provide a structured and useful summary for users of the consolidated financial statements, while avoiding the obscuring of material information through the aggregation of dissimilar items.

2 BASIS OF PREPARATION (continued)

2-6 New and amended standards and interpretations (continued)

D. Consequential Amendments
The Standard introduces consequential amendments to a number of other standards, including IAS 7, "Statement of Cash Flows."
Among these amendments is the requirement to use operating profit or loss as the starting point when preparing cash flows from operating activities using the indirect method, instead of the starting point currently used. The consequential amendments also contain specific requirements for classifying cash flows related to financing costs, thereby reducing the classification options currently available under IAS 7.
The Group is currently evaluating the impact of these amendments on the presentation of the consolidated statement of cash flows, including the classification of cash flows related to financing costs, lease liabilities, and dividend payments, as applicable.
The application of these amendments is expected to change the starting point used in preparing cash flows from operating activities under the indirect method and may also result in the reclassification of certain cash flows between operating, investing, and financing activities.

3 SIGNIFICANT ASSUMPTIONS AND ESTIMATES

In preparing these interim condensed consolidated financial statements, requires management to make judgments, estimates, and assumptions as of the date of the interim condensed consolidated financial statements, which affect the reported amounts of revenue, expenses, assets, and liabilities, as well as the disclosure of contingent assets and liabilities. However, due to the inherent uncertainty of these assumptions and estimates, actual results may differ and may require a material adjustment to the carrying amounts of the affected assets or liabilities in future periods. Estimates and judgments are reviewed on an ongoing basis and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Group makes estimates and assumptions concerning the future, and as a result, the accounting estimates may differ from the actual outcomes related to those estimates.

The significant judgments made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were consistent with those disclosed in the annual consolidated financial statements for the year ended 31 December 2025.

4 PROPERTY AND EQUIPMENT

	For the six-month period ended 30 June 2026 (Unaudited) ⃁	For the year ended 31 December 2025 (Audited) ⃁
Cost:		
At the beginning of the period / year	**35,008,903**	37,537,805
Additions	**65,209**	3,081,722
Transferred to investment property	**-**	(4,269,822)
Disposals	**(1,126,266)**	(1,340,802)
	33,947,846	35,008,903
Accumulated depreciation		
At the beginning of the period / year	**13,152,319**	9,861,526
Charged for the period / year	**1,241,438**	4,283,777
Transferred to investment property	**-**	(17,757)
Disposals during the period / year	**(819,654)**	(975,227)
	13,574,103	13,152,319
Net book value		
As at the end of the period / year	**20,373,743**	21,856,584

- One of the land properties included under the above property and equipment is pledged to a local bank as collateral for the loans and banking facilities granted by that bank.

- The Group's management revised the useful life of vehicles. This change is considered a change in an accounting estimate and has been applied prospectively effective 1 January 2026, extending the useful life from 5 years to 5–7 years and a residual value ranging from ⃁ 10,000 to ⃁ 20,000. As a result of this revision, depreciation expense decreased by ⃁ 850 thousand.

Depreciation expense has been charged to the interim condensed consolidated statement of profit or loss and other comprehensive income as follows:

	For the six-month period ended	
	30 June 2026 (Unaudited) ⃁	30 June 2025 (Unaudited) ⃁
Cost of revenue	**787,366**	1,717,950
General and administration expenses	**454,072**	488,969
	1,241,438	2,206,919

5 INVESTMENT PROPERTIES

The estimated useful life of buildings for depreciation purposes is 33 years. The movement in investment properties was as follows:

	For the six-month period ended 30 June 2026 (Unaudited)	For the year ended 31 December 2025 (Audited)
	⃁	⃁
Cost:		
At the beginning of the period / year	**4,269,822**	-
Transferred to investment property	**-**	4,269,822
	4,269,822	4,269,822
Accumulated depreciation		
At the beginning of the period / year	**71,071**	-
Transferred to investment property	**-**	17,757
Charged for the period / year	**34,465**	53,314
	105,536	71,071
Net book value		
As at the end of the period / year	**4,164,286**	4,198,751

On 28 March 2025, the Group leased out a building to a third party starting from 5 April 2025 for a period of one year with an annual rental value of ⃁ 525 thousand and renewal for six months ended 4 October 2026. As a result of the actual change in use, the related balance was reclassified as investment property. The Group applies the cost model in accounting for investment properties accordingly the building and the land were transferred from property and equipment to investment properties at their carrying amount as of the date of transfer.

The fair value of the Group's investment properties was determined by Asel Real Estate Valuation Company, an independent real estate valuation expert licensed by the Saudi Authority for Accredited Valuers ("Taqeem") as at 30 June 2026. Market prices of comparable properties as at 30 June 2026 were also considered for the purpose of disclosing the fair value of investment properties in the interim condensed consolidated financial statements.

As at 30 June 2026, the fair value of investment properties amounted to ⃁ 4,460,578 and the rental income amounted to ⃁ 382,500.

6 PREPAYMENTS AND OTHER CURRENT ASSETS

	30 June 2026 (Unaudited)	31 December 2025 (Audited)
	⃁	⃁
Prepaid expenses	**2,484,048**	3,218,051
Employee receivables	**262,841**	391,398
Advance payment to trade payables	**222,278**	257,096
Other	**85,537**	25,441
	3,054,704	3,891,986

7 SHARE CAPITAL

The Company's share capital amounted to ⃁ 15,000,000, divided into 1,500,000 shares with a value of ⃁ 10 each, as at 30 June 2026 and 31 December 2025.

8 TERM LOAN

During the year 2024, the Group signed a credit facilities agreement in the form of a Shariah-compliant deferred sale loan with a local bank with the amount of ⃁ 7 million, The utilized balance reached ⃁ 7 million, repayable over a period of 7 years for the purpose of financing the construction of employee housing. The loan carries a commission according to the prevailing commercial rates between banks in the Kingdom of Saudi Arabia. This loan is secured by a land mortgage. The loan includes pledges to which the Group was committed. The first payment is due on 10 December 2024 and the last payment on 17 December 2031. The loan is structured in 84 unequal instalments. As at 30 June 2026, the amount repaid from the loan totalled ⃁ 1,128,733(31 December 2025: ⃁ 741,733).

The term loan balance was presented in the interim condensed consolidated statement of financial position as follows:

	30 June 2026 (Unaudited) ⃁	31 December 2025 (Audited) ⃁
Term loan - current portion	**836,833**	793,409
Term loan - non-current portion	**5,034,434**	5,464,858
	5,871,267	6,258,267

9 ACCRUED EXPENSES AND OTHER CURRENT LIABILITIES

	30 June 2026 (Unaudited) ⃁	31 December 2025 (Audited) ⃁
Accrued VAT	**1,703,109**	1,331,865
Accrued expenses	**1,647,469**	1,860,640
Contract liabilities	**890,726**	772,031
Advance rental income from investment properties	**-**	131,250
	4,241,304	4,095,786

10 ZAKAT

Zakat expense for the period is determined in accordance with the requirements of the Zakat, Tax and Customs Authority ("ZATCA") and charged to the consolidated statement of profit or loss and comprehensive income. Differences resulting from the final zakat calculation, if any, are adjusted in the period in which the final assessments are received. The provision for the period was calculated based on the Zakat Base of the Company and its wholly-owned subsidiary as a whole, as the Group submits a consolidated zakat return.

10.1 Zakat provision movement

The movements in zakat provision were as follows:

	For the six-month period ended 30 June 2026 (Unaudited) ⃁	For the year ended 31 December 2025 (Audited) ⃁
At the beginning of the period / year	**199,990**	197,966
Charged during the period / year	**92,076**	200,326
Paid during the period / year	**(199,321)**	(198,302)
At the end of the period / year	**92,745**	199,990

10 ZAKAT (continued)

10.2 Zakat status

The Group submitted its zakat returns to the Zakat, Tax and Customs Authority for all years until 2025. The Group obtained zakat assessments up to 2024 and the zakat and paid related due amounts. and the Group is not aware of any additional zakat assessments or zakat obligations thereafter.

11 REVENUES

The Group's revenues are represented in services provided to clients, such as rehabilitation and deep cleaning services for buildings, household furniture cleaning, home maintenance, pest control, furniture moving and hourly cleaning services for homes and offices.

All of the Group's revenues are recognized at point in time and all of the Group's revenues are generated from within the Kingdom of Saudi Arabia.

Below is a breakdown of revenues according to their nature and type of clients

	For the six-month period ended	
	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
	⃁	⃁
Revenues from individuals	**32,411,898**	33,974,219
Revenues from corporates	**1,187,957**	1,243,493
	33,599,855	35,217,712

12 COSTS OF REVENUE

	For the six-month period ended	
	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
	⃁	⃁
Salaries, wages and its equivalence	**4,922,999**	5,124,148
Government fees and expenses	**2,220,524**	1,933,904
Materials and operating supplies	**1,356,621**	1,859,810
Car expenses	**882,749**	1,387,145
Depreciation of property and equipment	**787,366**	1,717,950
Amortization of right of use assets	**186,931**	288,372
Internet and Telephone	**164,607**	167,738
Electricity and water expenses	**130,190**	185,896
Short term rentals	**29,443**	19,375
Reversal of inventory provision no longer required	**(34,279)**	-
Other	**230,454**	261,985
	10,877,605	12,946,323

13 SELLING AND MARKETING EXPENSES

	For the six-month period ended	
	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
	⃁	⃁
Advertising and marketing	**7,249,886**	6,564,909
Employee incentives and commissions	**2,477,568**	2,862,309
Commissions and expenses of points of sale and installment companies	**463,298**	274,123
	10,190,752	9,701,341

14 BASIC AND DILUTED EARNINGS PER SHARE

Basic earnings per share attributable to common share is calculated by dividing the net profit attributable to common stockholders by the weighted average number of common shares outstanding during the period. Diluted earnings per share are similar to basic earnings per share in that the Company has no diluted shares on issue.

	For the six-month period ended	
	30 June 2026 (Unaudited)	30 June 2025 (Unaudited)
Profits for the period attributable to shareholders	**6,066,167**	5,987,838
Weighted average number of shares outstanding	**1,500,000**	1,500,000
Basic and diluted earnings per share	**4.04**	3.99

15 TRANSACTIONS WITH RELATED PARTIES

Related parties include shareholders, affiliates, executive management personnel, and entities controlled, jointly controlled, or significantly influenced by such parties. Transactions with related parties and their specific terms are approved in accordance with the company's approved policy and its Articles of Association.

15-1 The following is a statement of related party transactions:

			For the six-month period ended	
Related Party	**Nature of relationship**	**Nature of transactions**	**30 June 2026 (Unaudited)** ⃁	30 June 2025 (Unaudited) ⃁
Asas Makin Real Estate Development and Investment Company	Related to chairman of audit committee and board member	Cash payments	**-**	1,258,767
		Employee housing construction costs	**-**	1,258,767

15-2 Compensation of Key Management Personnel, Board of Directors, Other Committees and Related Expenses:

This includes the Group's senior management personnel and key executives who have the authority and responsibility for planning, directing, and controlling the Group's activities, as well as members of the Board of Directors.

15 TRANSACTIONS WITH RELATED PARTIES (continued)

15-2 Compensation of Key Management Personnel, Board of Directors, Other Committees and Related Expenses (continued):

	30 June 2026 (Unaudited) ⃁	30 June 2025 (Unaudited) ⃁
Short-term salaries and benefits	**510,000**	460,000
Allowances and remuneration of the Board of Directors and other committees	**320,000**	339,000
Defined employee benefit obligations	**6,250**	5,250
	836,250	804,250

16 SEGMENT INFORMATION

The Groups operations mainly consist of one operational sector, which is rehabilitation and deep cleaning services for buildings, household furniture cleaning, home maintenance, pest control, furniture moving and hourly cleaning services for homes and offices. Accordingly, providing information for the different sectors is not applicable. Moreover, all of the Group's operations are conducted within the Kingdom of Saudi Arabia.

17 FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Financial instruments consist of financial assets and financial liabilities. The Group's financial assets consist of trade receivables, other current assets, cash and cash equivalents, and financial liabilities consist of trade payables, accrued expenses, other current liabilities, term loans and lease liabilities.

Management has assessed that the fair value of its financial assets and liabilities approximates their carrying values due largely to the short-term maturity of these instruments.

The Group recognizes transfers between levels of the fair value hierarchy at the end of the financial period during which the change occurs. There were no transfers between Levels 1, 2 or 3 during the period ending 30 June 2026 (31 December 2025: same). As at the reporting date, there were no Level 1, 2 or 3 assets or liabilities.

18 DIVIDENDS

The General Assembly on its meeting on 24 Shawwal 1447 H (corresponding to 12 April 2026) approved the distribution of dividends in the amount of ⃁ 3,000,000 and paid cash (30 June 2025: ⃁ 4,500,000, 31 December 2025: ⃁ 9,000,000).

19 COMPARATIVE FIGURES

During the period, management reclassified certain comparative period balances to conform with the presentation of the current period. A summary of the reclassified balances is presented below. It should be noted that these reclassifications had no impact on the results of the comparative period or on shareholders’ equity as at the beginning of the period.

19 COMPARATIVE FIGURES (continued)

30 June 2025	Balances before reclassification ⃁	Reclassification ⃁	Balances after reclassification ⃁
Interim condensed consolidated statement of financial position			
Trade receivables	-	263,107	263,107
Prepayments and other current assets	4,216,444	(263,107)	3,953,337

30 June 2025	Balances before reclassification ⃁	Reclassification ⃁	Balances after reclassification ⃁
Interim condensed consolidated statement of profit or loss and other comprehensive income			
Cost of revenue	(13,421,703)	475,380	(12,946,323)
General and administrative expenses	(6,162,155)	(475,380)	(6,637,535)

20 INTERIM RESULTS

The results of operations for the six-month period ended 30 June 2026 are not necessarily indicative of the Group's annual results

21 SUBSEQUENT EVENTS

On 23 Safar 1448H (corresponding: 6 August 2026) the Board of Directors based on the authorization granted to it by the General Assembly of shareholders, recommended the approval of a dividend distribution amounting to 4,500,000 ⃁. Other than this, management is not aware of any significant subsequent events that would have a material impact on the interim condensed consolidated financial statements.

22 APPROVAL OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The interim condensed consolidated financial statements were approved by the board of directors on 23 Safar 1448H (corresponding to 6 August 2026).