Advanced Technology Company K.S.C.P.
Kuwait

Independent Auditor's Review Report and
Interim Condensed Consolidated Financial Information (Unaudited)

30 September 2026

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REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION TO THE BOARD OF DIRECTORS OF ADVANCED TECHNOLOGY COMPANY K.S.C.P.

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of Advanced Technology Company K.S.C.P (the "Parent Company") and its subsidiary (the "Group") as at 30 September 2026, and the related interim condensed consolidated statements of profit or loss, profit or loss and other comprehensive income for the three-month and nine-month periods then ended and the related interim condensed consolidated statements of changes in equity and cash flows for the nine-month period then ended. Management is responsible for the preparation and presentation of this interim financial information in accordance with the International Accounting Standard 34 - Interim Financial Reporting (IAS 34). Our responsibility is to express a conclusion on this interim financial information 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". A review of interim financial information 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 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 financial information is not prepared, in all material respects, in accordance with the IAS 34.

Report on other Legal and Regulatory Requirements

Furthermore, based on our review, the interim financial information is in agreement with the books of account of the Parent Company. We further report that, nothing has to come to our attention that causes us to believe that there is any violations of the Companies Law No. 1 of 2016, and its executive regulation, as amended, or the Parent Company's Memorandum of Incorporation and Articles of Association, as amended, during the nine-month period ended 30 September 2026 that might have had a material effect on the business of the Parent Company or on its financial position.

We further report that, during the course of our review, nothing has to come to our attention that causes us to believe that there is any violation of the provisions of Law No 7 of 2010, concerning the Capital Markets Authority and its related regulations, as amended, during the nine-month period ended 30 September 2026 that might have had a material effect on the business of the Parent Company or on its financial position.

Talal Y. Al-Muzaini
License No. 209A
Deloitte & Touche - Al-Wazzan & Co.

Kuwait
10 November 2026

Advanced Technology Company K.S.C.P.
Kuwait
Interim Condensed Consolidated Statement of Financial Position as at 30 September 2026 (Unaudited)

	Note	Kuwaiti Dinars		
		30 September 2026 (Unaudited)	**31 December 2025 (Audited)**	**30 September 2025 (Unaudited)**
ASSETS				
Current assets				
Cash and cash equivalents		3,352,279	4,614,246	3,912,225
Trade and other receivables	4	150,425,798	166,645,339	175,299,868
Inventories		47,000,495	48,724,135	50,311,555
		200,778,572	219,983,720	229,523,648
Non-current assets				
Investment securities		2,853,655	2,853,655	2,746,580
Investment in associates		270,224	270,224	196,421
Trade and other receivables	4	13,076,638	16,305,553	17,889,998
Right-of-use of assets		3,943,683	4,450,738	4,672,615
Property and equipment	5	32,308,193	35,153,529	37,492,186
Other assets	6	25,421,573	23,897,795	24,470,649
Goodwill		17,599,317	17,599,317	17,599,317
		95,473,283	100,530,811	105,067,766
Total assets		296,251,855	320,514,531	334,591,414
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current liabilities				
Bank overdraft		10,925,822	14,714,294	10,147,687
Trade and other payables	7	59,921,737	47,082,736	44,268,918
Lease liabilities		769,850	965,013	994,007
Term loans	8	56,371,465	48,076,063	45,970,000
Murabaha/Tawarruq payables	9	73,831,827	68,925,945	83,638,796
		201,820,701	179,764,051	185,019,408
Non-current liabilities				
Trade and other payables	7	10,000	734,770	786,539
Lease liabilities		728,653	1,254,785	1,322,492
Term loans	8	12,999,990	30,620,455	33,170,455
Murabaha/ Tawarruq payables	9	33,921,605	47,438,121	38,344,275
Post employment benefits		12,610,308	15,045,900	15,056,206
		60,270,556	95,094,031	88,679,967
Shareholders' equity				
Share capital	10	19,800,000	18,000,000	18,000,000
Share premium		3,000,000	3,000,000	3,000,000
Treasury shares	10	(1,882,596)	(1,621,715)	(515,178)
Legal reserve		12,781,611	12,781,611	12,781,611
Property revaluation reserve		6,175,505	6,175,505	5,867,908
Investment fair valuation reserve		525,893	525,893	328,159
Retained earnings		2,780,199	14,218,816	25,955,154
Equity attributable to Shareholders of the Parent Company		43,180,612	53,080,110	65,417,654
Non-controlling Interest		(9,020,014)	(7,423,661)	(4,525,615)
Total Equity		34,160,598	45,656,449	60,892,039
Total liabilities and shareholders' equity		296,251,855	320,514,531	334,591,414

The accompanying notes 1 to 15 are an integral part of this interim condensed consolidated financial information.

Jarrah W.M. AlNaser
Executive Vice-Chairman

Advanced Technology Company K.S.C.P.
Kuwait

Interim Condensed Consolidated Statement of Profit or Loss –
Nine months period ended 30 September 2026 (Unaudited)

	Note	Kuwaiti Dinars			
		Three months ended 30 September		Nine months ended 30 September	
		2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)
Revenue		39,698,163	40,256,951	106,427,840	120,470,685
Cost of sales		(28,422,910)	(30,370,382)	(82,089,272)	(89,693,725)
Gross profit		11,275,253	9,886,569	24,338,568	30,776,960
Sales and administrative expenses		(6,758,478)	(6,460,598)	(21,735,958)	(22,108,826)
Depreciation of right-of-use of assets		(182,764)	(185,271)	(553,113)	(595,965)
Depreciation and amortization		(2,468,692)	(2,301,887)	(7,069,953)	(6,960,021)
Operating profit/(loss)		1,865,319	938,813	(5,020,456)	1,112,148
Other income		407,152	276,004	1,024,341	671,938
Finance costs		(2,331,782)	(2,850,270)	(7,198,855)	(8,496,810)
Loss before contribution to KFAS, NLST, ZAKAT, and Remuneration to Board of Directors		(59,311)	(1,635,453)	(11,194,970)	(6,712,724)
Contribution to Kuwait Foundation for Advancement of Sciences		-	-	-	-
Contribution to National Labor Support Tax		-	-	-	-
Contribution to Zakat		-	-	-	-
Remuneration to Board of Directors		-	-	-	-
Net loss for the period		(59,311)	(1,635,453)	(11,194,970)	(6,712,724)
Attributable to:					
Shareholders of the Parent Company		402,339	(972,454)	(9,638,617)	(4,510,560)
Non-controlling interests		(461,650)	(662,999)	(1,556,353)	(2,202,164)
		(59,311)	(1,635,453)	(11,194,970)	(6,712,724)
Earnings/(loss) per share attributable to shareholders of the Parent Company (fils)	11	2.07	(4.92)	(49.41)	(22.83)

The accompanying notes 1 to 15 are an integral part of this interim condensed consolidated financial information.

Advanced Technology Company K.S.C.P.
Kuwait

Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income – Nine months period ended 30 September 2026 (Unaudited)

	Kuwaiti Dinar			
	Three months ended 30 September		Nine months ended 30 September	
	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)
Net loss for the period	(59,311)	(1,635,453)	(11,194,970)	(6,712,724)
Other comprehensive income for the period	-	-	-	-
Total comprehensive expense for the period	(59,311)	(1,635,453)	(11,194,970)	(6,712,724)
Attributable to:				
Shareholders of the Parent Company	402,339	(972,454)	(9,638,617)	(4,510,560)
Non-controlling interests	(461,650)	(662,999)	(1,556,353)	(2,202,164)
	(59,311)	(1,635,453)	(11,194,970)	(6,712,724)

The accompanying notes 1 to 15 are an integral part of this interim condensed consolidated financial information.

Advanced Technology Company K.S.C.P.
Kuwait

Interim Condensed Consolidated Statement of Changes in Equity – Nine months period ended 30 September 2026 (Unaudited)

	Kuwaiti Dinars									
	Equity attributable to Parent Company's shareholders									
	Share Capital	**Share premium**	**Treasury shares**	**Legal reserve**	**Property revaluation reserve**	**Investment fair valuation reserve**	**Retained earnings**	**Attributable to owners of the Parent Company**	**Non - controlling interests**	**Total equity**
Balance as at 1 January 2026	18,000,000	3,000,000	(1,621,715)	12,781,611	6,175,505	525,893	14,218,816	53,080,110	(7,423,661)	45,656,449
Total comprehensive expense for the period	-	-	-	-	-	-	(9,638,617)	(9,638,617)	(1,556,353)	(11,194,970)
Dividend NCI subsidiaries	-	-	-	-	-	-	-	-	(40,000)	(40,000)
Purchase of treasury shares	-	-	(260,881)	-	-	-	-	(260,881)	-	(260,881)
Bonus shares	1,800,000	-	-	-	-	-	(1,800,000)	-	-	-
Balance as at 30 September 2026	19,800,000	3,000,000	(1,882,596)	12,781,611	6,175,505	525,893	2,780,199	43,180,612	(9,020,014)	34,160,598
Balance as at 1 January 2025	15,000,000	3,000,000	-	12,781,611	5,867,908	328,159	33,465,714	70,443,392	(2,323,451)	68,119,941
Total comprehensive expense for the period	-	-	-	-	-	-	(4,510,560)	(4,510,560)	(2,202,164)	(6,712,724)
Purchase of treasury shares	-	-	(515,178)	-	-	-	-	(515,178)	-	(515,178)
Bonus shares	3,000,000	-	-	-	-	-	(3,000,000)	-	-	-
Balance as at 30 September 2025	18,000,000	3,000,000	(515,178)	12,781,611	5,867,908	328,159	25,955,154	65,417,654	(4,525,615)	60,892,039

The accompanying notes 1 to 15 are an integral part of this interim condensed consolidated financial information.

Advanced Technology Company K.S.C.P.
Kuwait

Interim Condensed Consolidated Statement of Cash Flows – Nine months period ended 30 September 2026 (Unaudited)

	Note	Kuwaiti Dinars	
		Nine months ended 30 September	
		2026 (Unaudited)	2025 (Unaudited)
Cash flows from operating activities			
Net loss for the period		(11,194,970)	(6,712,724)
Adjustments for:			
Depreciation and amortization		7,069,953	6,960,021
Depreciation of right-of-use of assets		559,089	601,941
Finance costs		7,198,855	8,496,810
Provision for trade receivables		1,096,179	(688,915)
Provision for inventories		1,167,868	730,839
Provision for post-employment benefits		1,360,245	2,669,786
Lease expense arising from IFRS 16		(942)	-
Interest received		(380,642)	(222,858)
Gain from sale of equipment (net)		(699)	(12,411)
Operating cash flow before working capital changes		6,874,936	11,822,489
Changes in :			
Trade and other receivables		18,732,919	13,647,294
Inventories		582,407	(3,993,902)
Trade and other payables		11,359,507	(1,482,772)
Payment of post employment benefits		(3,795,837)	(2,117,466)
Net cash from operating activities		33,753,932	17,875,643
Cash flows from investing activities			-
Purchase of property and equipment	5	(781,068)	(1,811,123)
Proceeds from disposal of property and equipment		1,419	15,654
Acquisition of other assets	6	(4,992,736)	(3,345,368)
Net cash used in investing activities		(5,772,385)	(5,140,837)
Cash flows from financing activities			
Decrease in bank overdraft		(3,788,472)	(5,829,268)
Repayment of lease liabilities		(843,772)	(596,939)
Proceeds from term loans		29,400,000	25,795,000
Repayment of term loans		(38,725,063)	(26,331,245)
Murabaha/Tawarruq payables (Net)		(8,610,634)	3,945,235
Treasury shares purchase		(260,881)	(515,178)
Finance costs paid		(6,372,280)	(7,666,587)
Dividend paid		(42,412)	-
Net cash used in financing activities		(29,243,514)	(11,198,982)
Net (decrease)/increase in cash and cash equivalents		(1,261,967)	1,535,824
Cash and cash equivalents			
at beginning of period		4,614,246	2,376,401
at end of period		3,352,279	3,912,225

The accompanying notes 1 to 15 are an integral part of this interim condensed consolidated financial information.

1. Constitution and activities

Advanced Technology Company K.S.C.P. ("the Parent Company") is a Kuwaiti Shareholding Company incorporated under the Companies Law on 27 July 1981. The address of the registered office of the Parent Company is P. O. Box 44558, 32060 – Hawalli, Kuwait. The Parent Company was listed on the Kuwait Stock Exchange on 13 August 2007.

The Parent Company and its subsidiary (the "Group") along with associates provide healthcare distribution and services.

The objectives of the Group are:

1. Establishing, operating and managing private hospitals.
2. Establishing, operating and managing a traditional and complementary medicine center/complex.
3. Establishing, operating and managing a private medical laboratory.
4. Recruiting specialized technical personnel.
5. Hiring physicians, technicians and nurses.
6. Home health care services.
7. Owning properties and movables for Company's account.
8. Services of people with special needs.
9. Counseling for people with special needs and caretakers.
10. Transporting the elderly and people with special needs.
11. Retail of devices and supplies for people with special needs and the elderly.
12. Wholesale of devices and supplies for people with special needs and the elderly.
13. Importing medicines and medical supplies.
14. Project Management.
15. Designing, building, operating, maintaining and transferring PPP projects.
16. Examining, implementing and managing health projects.
17. Opening and establishing private institutes.
18. Studies and research center.
19. Sorting and treatment of oil, chemical and medical wastes.
20. Collecting hazardous waste.
21. Treatment and disposal of hazardous waste.
22. Wholesale of pharmaceutical and medical goods, medical instruments and devices, perfumes and cosmetics.
23. Wholesale of medical, technical and scientific instruments, machinery and devices.
24. Equipping hospitals, centers, clinics and medical laboratories.
25. Retail of medical, technical and scientific instruments, machinery and devices.
26. Repair and maintenance of medical and electronic radiological and electronic equipment.
27. Repair and maintenance of medical devices and equipment.
28. Installing radiological and medical equipment and devices.
29. Establishing hospitals.
30. Extending and installing computer and telecommunication networks.
31. Wire and wireless equipment and devices.
32. Maintenance of wire and wireless telecommunication devices.
33. Security devices and systems, installation and maintenance thereof.
34. Retail of prefabricated kitchens.
35. Wholesale of prefabricated kitchens.
36. Wholesale of security and safety systems.
37. Retail of security and safety systems.
38. Telecommunications equipment and accessories.
39. Electronic surveillance services using alarms and cameras.
40. Installing, repairing, constructing, setting and monitoring private security devices.

41. Installing firefighting systems and equipment.
42. Wholesale of fire systems and equipment.
43. Wholesale of fire alarm and emergency and exits lighting systems and equipment.
44. Telecommunication systems and devices materials.
45. Retail of pesticides for public health.
46. Wholesale of pesticides for public health.
47. Retail of agricultural insecticides.
48. Importing chemicals.
49. Retail of chemicals.
50. Selling veterinary medicines and veterinary equipment.
51. Wholesale of veterinary medicines and veterinary equipment.
52. Medicines and medical supplies warehouses.
53. Storage in warehouses.
54. Cameras, photography supplies and tools.
55. Investing financial surpluses in financial portfolios through investing the same in portfolios managed by specialized companies and entities.
56. Websites Design.
57. Computer programming activities.
58. Software maintenance and web page design.
59. Computer programming, analysis, and operation.
60. Designing and equipping electronic computer centers.
61. Wholesale of office furniture.
62. Retail of furniture.
63. Retail of office furniture and accessories.
64. Retail of refrigeration and air conditioning appliances.
65. Wholesale of refrigeration and air conditioning appliances.

The Group may have an interest or participate in any way in any entity that conducts similar business or which may help it achieve its goals inside Kuwait and abroad. It may also buy them or attach them to it.

This interim condensed consolidated financial information was authorized for issue by the Board of Directors on - 10 November 2026.

2. Basis of preparation and material accounting policies

This interim condensed consolidated financial information have been prepared in accordance with International Accounting Standard (IAS) 34: Interim Financial Reporting. The interim condensed consolidated financial information does not contain all information and disclosures required for complete consolidated financial statements prepared in accordance with the International Financial Reporting Standards and should be read in conjunction with the annual consolidated financial statements for the year ended 31 December 2025.

Operating results for the nine-months period ended 30 September 2026 are not necessarily indicative of the results that may be expected for the year ending 31 December 2026.

New standards, interpretations and amendments adopted by the Group

The accounting policies used in the preparation of this interim condensed consolidated financial information are consistent with those used in the preparation of the annual consolidated financial statements for the year ended 31 December 2025. Amendments to IFRSs which are effective for annual accounting period starting from 1 January 2026, did not have any material impact on the interim condensed consolidated financial information of the Group.

The Group has not early adopted any standards, interpretations and amendments that had been issued but is not yet effective.

3. Significant judgments and estimates

The preparation of interim condensed consolidated financial information requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this interim condensed consolidated financial information, the significant judgments made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 December 2025.

Regional geopolitical developments

The Group continues to closely monitor the regional geopolitical developments and assess their potential impact on the operations and broader risk profile. The Group considered these in its ECL and fair value estimates for the period ended 30 September 2026. As the situation remains evolving, the management will continue to monitor the developments and update its estimates and disclosures as appropriate.

4. Trade and other receivables

	Kuwaiti Dinars		
	30 September 2026 (Unaudited)	**31 December 2025 (Audited)**	**30 September 2025 (Unaudited)**
Current			
Trade receivables	162,172,350	179,595,921	181,469,783
Expected credit loss	(26,220,740)	(25,333,297)	(25,976,650)
	135,951,610	154,262,624	155,493,133
Contract assets	-	25,394	622,008
Expected credit loss	-	(904)	(130)
	-	24,490	621,878
Deposits	299,732	310,479	311,006
Staff receivables	602,572	788,239	843,467
Other receivables	6,184,052	2,571,774	8,102,392
Expected credit loss	(115,191)	(48,268)	(70,430)
	6,971,165	3,622,224	9,186,435
Advances to suppliers	4,696,413	6,021,032	7,270,513
Prepayments	2,806,610	2,714,969	2,727,909
	7,503,023	8,736,001	9,998,422
	150,425,798	166,645,339	175,299,868
Non-Current			
Trade receivables	13,076,638	16,305,553	17,889,998

5. Property and equipment

	Kuwaiti Dinars		
	30 September 2026 (Unaudited)	**31 December 2025 (Audited)**	**30 September 2025 (Unaudited)**
Net fixed assets	32,308,193	35,153,529	37,492,186
	32,308,193	35,153,529	37,492,186

During the nine-months period ended 30 September 2026, the Group acquired fixed assets amounting to KD 0.781 million (30 September 2025: KD 1.8 million). Depreciation charged for the period amounted to KD 3.6 million (30 September 2025: KD 3.7 million).

6. Other assets

	Kuwaiti Dinars		
	30 September 2026 (Unaudited)	**31 December 2025 (Audited)**	**30 September 2025 (Unaudited)**
Intangible assets (Net)	17,099,659	14,166,351	14,184,177
Software (Net)	8,321,914	9,731,444	10,286,472
	25,421,573	23,897,795	24,470,649

Intangible assets represent cost incurred to obtain right to future economic benefits in the form of maintenance service contracts and sale of consumables and hence, recognized as intangible assets under IAS-38: 'Intangible assets'.

During the nine-months period ended 30 September 2026, addition to the other asset is KD 5.0 million (30 September 2025: KD 3.3 million). Amortization charge for the period is KD 3.5 million (30 September 2025: KD 3.4 million).

7. Trade and other payables

	Kuwaiti Dinars		
	30 September 2026 (Unaudited)	**31 December 2025 (Audited)**	**30 September 2025 (Unaudited)**
Current			
Trade creditors	30,315,524	29,538,818	22,926,800
Advances from customers	18,382,883	6,359,116	10,258,633
Accrued expenses	8,122,323	6,661,897	6,412,442
Others	3,101,007	4,522,905	4,671,043
	59,921,737	47,082,736	44,268,918
Non-current			
Advances from customers	10,000	734,770	786,539
	59,931,737	47,817,506	45,055,457

8. Term loans

These represent unsecured floating interest rate loans in Kuwaiti Dinars from local banks and carry effective interest rate of 4.38% to 6.00% per annum as at 30 September 2026 (31 December 2025: 4.38% to 6.00% per annum, 30 September 2025: 4.63 % to 6.75% per annum). These are repayable over a period of one to four years (31 December 2025: one to five years, 30 September 2025: one to five years).

Contract proceeds amounting to KD 54.19 million (31 December 2025: KD 61.94 million, 30 September 2025: KD 63.89 million) are assigned against bank overdraft and term loan facilities.

9. Murabaha/Tawarruq payables

These represent credit facilities in Kuwaiti Dinars granted by local Islamic banks. The effective cost of Murabaha/Tawarruq payables as of 30 September 2026 was 4.5% to 5.05% per annum (31 December 2025: 4.75% to 5.25% per annum; 30 September 2025: 4.85% to 5.30% per annum). These are repayable over a period of one to six years (31 December 2025: one to six years, 30 September 2025: one to six years).

Contract proceeds amounting to KD 69.93 million (31 December 2025: KD 67.79 million, 30 September 2025: KD 66.22 million) are assigned against Murabaha/Tawarruq payables.

10. Share capital

The authorized, issued and fully paid up share capital as at 30 September 2026 consists of 198,000,000 shares of 100 fils each paid in cash (31 December 2025 180,000,000 shares of 100 fils each, 30 September 2025 - 180,000,000 shares of 100 fils each).

The Board of Directors has been given the authority to purchase treasury shares up to a maximum of 10% of the share capital of the Parent Company. An amount equal to the cost of treasury shares is not available for distribution from general and statutory reserves throughout the holding period of these treasury shares.

Bonus shares

The Annual General Assembly Meeting of shareholders held on 03 May 2026 approved the consolidated financial statements for the year ended 31 December 2025 and the issuance of 1 bonus share for every 10 shares held (2024: issuance of 2 bonus shares for every 10 shares held) for the year 2025.

Treasury shares

	30 September 2026 (Unaudited)	31 December 2025 (Audited)	30 September 2025 (Unaudited)
Number of treasury shares	3,289,886	2,564,965	890,751
Percentage of total shares issued	1.66%	1.42%	0.49%
Cost of shares	1,882,596	1,621,715	515,178
Fair value of shares	2,145,006	1,674,922	676,080
Weighted average fair value per treasury share (fils)	652	653	759

11. Earnings/(loss) per share

Earning/(loss) per share are calculated by dividing the net profit/(loss) attributable to the shareholders of the parent company for the period by the weighted average number of shares outstanding during the period. There are no potential dilutive shares.

	Three months ended 30 September		Nine months ended 30 September	
	2026 (Unaudited)	2025 (Unaudited)	2026 (Unaudited)	2025 (Unaudited)
Weighted average number of shares outstanding	198,000,000	198,000,000	198,000,000	198,000,000
Less: Weighted average of treasury shares held	3,286,729	159,295	2,908,521	434,370
	194,713,271	197,840,705	195,091,479	197,565,630
Net profit/(loss) for the period (Kuwaiti Dinars)	402,339	(972,454)	(9,638,617)	(4,510,560)
Earnings/(loss) per share (fils)	2.07	(4.92)	(49.41)	(22.83)

Earnings per share calculation for the period have been adjusted for bonus shares (refer note 10).

12. Related party transactions

In the normal course of business, the Group enters into transactions with certain related parties (directors and their close relatives, key management personnel of the Group, and entities controlled, jointly controlled or significantly influenced by such parties). Pricing policies and terms of these transactions are approved by The Group's management.

Balances and transactions with related parties are as follows:

	Kuwaiti Dinars		
	30 September 2026 (Unaudited)	**31 December 2025 (Audited)**	**30 September 2025 (Unaudited)**
Balances			
Cash and cash equivalents	200	203	33,237
Trade and other receivables	15,727,887	20,481,410	21,987,649
Trade and other receivables – ECL	986,217	1,262,623	1,319,920
Trade and other payables	264,009	1,196,663	1,255,573
Bank overdraft	1,386,450	269,126	-
Letters of guarantee	4,742,050	5,283,384	5,363,494
Letters of credit	1,237,600	1,227,800	1,228,200

	Kuwaiti Dinars			
	Three months ended 30 September		**Nine months ended 30 September**	
	2026 (Unaudited)	**2025 (Unaudited)**	**2026 (Unaudited)**	**2025 (Unaudited)**
Transactions				
Revenue	459,137	600,892	1,879,717	3,409,065
Cost of sales	-	(564)	-	(1,006)
Sales and administrative expenses	259,389	116,106	276,406	257,934
Finance costs	(23,522)	(4,876)	(28,850)	(17,994)
Key management compensation				
Salaries and other short-term benefits	(380,191)	(336,400)	(1,275,675)	(1,797,812)
Post-employment benefits	(18,918)	(34,920)	(67,091)	(88,765)

13. Segment information

The Group operates only in Kuwait and has two main business segments i.e. supply of medical goods and maintenance services and provision of healthcare services. Selling and maintenance of software is not material and does not meet criteria of quantitative threshold for segment disclosure.

Investment activities are not the main line of business, and its operating results are not reviewed regularly by the Group's operating dsecision makers to make decisions about resources to be allocated and assess its performance.

Management monitors the operating results of these segments for the purpose of making decisions based on key performance indicators:

	Kuwaiti Dinars					
	Supply of medical goods and maintenance services		**Provision of healthcare services**		**Total**	
	Nine months ended 30 September		**Nine months ended 30 September**		**Nine months ended 30 September**	
	2026 (Unaudited)	**2025 (Unaudited)**	**2026 (Unaudited)**	**2025 (Unaudited)**	**2026 (Unaudited)**	**2025 (Unaudited)**
Revenue	86,991,355	101,620,348	19,436,485	18,850,337	106,427,840	120,470,685
Net profit /(loss)before tax and interest	724,419	9,305,713	(4,720,534)	(7,521,627)	(3,996,115)	1,784,086
Finance cost	(5,707,238)	(7,242,551)	(1,491,617)	(1,254,259)	(7,198,855)	(8,496,810)
Tax expenses	-	-	-	-	-	-
Net (loss)/ profit after tax	(4,982,819)	2,063,162	(6,212,151)	(8,775,886)	(11,194,970)	(6,712,724)
Assets	269,142,757	295,787,883	27,109,098	38,803,531	296,251,855	334,591,414
Liabilities	199,269,155	216,940,377	62,822,102	56,758,998	262,091,257	273,699,375
Total capital expenditure	476,337	1,326,970	304,731	484,153	781,068	1,811,123
Total Depreciation and Amortization	4,547,571	4,405,424	2,522,382	2,554,597	7,069,953	6,960,021

14. Contingent liabilities and commitments

	Kuwaiti Dinars		
	30 September 2026 (Unaudited)	**31 December 2025 (Audited)**	**30 September 2025 (Unaudited)**
Contingent liabilities			
Letters of credit	5,585,842	10,059,135	6,924,984
Letters of guarantee	79,438,920	78,582,017	76,835,000

15. Financial risk management and financial instruments

Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

The interim condensed consolidated financial information does not include all financial risk management information and disclosures required in the annual consolidated financial statements; they should be read in conjunction with The Group's annual consolidated financial statements as at 31 December 2025. There have been no changes in the risk management policies since the year end.

Fair value estimation

The list given below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (Level 3).

Investment securities amounting to KD 2,853,655 (31 December 2025: KD 2,853,655; 30 September 2025: KD 2,746,580) are classified as Level 3 category.

The Group does not have any other financial assets or liabilities that are measured at fair value. The fair values of non-financial assets or liabilities are not materially different than their carrying amounts, and are classified as Level 3 category.