SPORT CLUBS COMPANY

(A LISTED SAUDI JOINT STOCK COMPANY)

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (UNAUDITED)

FOR THE THREE AND NINE-MONTH PERIODS ENDED 30 SEPTEMBER 2026

AND

INDEPENDENT AUDITOR'S REVIEW REPORT

SPORT CLUBS COMPANY
(A LISTED SAUDI JOINT STOCK COMPANY)
CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (UNAUDITED)
FOR THE THREE AND NINE-MONTH PERIODS ENDED 30 SEPTEMBER 2026

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BDO الدكتور محمد العمري وشركاه
Dr. Mohamed Al-Amri & Co.

Head office: Moon Tower - 8 Floor
P.O. Box 8736, Riyadh 11492
Unified Number : 92 002 4254
Fax : +966 11 278 2883

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

To the Shareholders of
Sport Clubs Company
"A listed Saudi joint stock company"
Riyadh - Kingdom of Saudi Arabia

Introduction

We have reviewed the accompanying condensed consolidated interim statement of financial position of **Sport Clubs Company** (the "Company") and its subsidiary (together "the Group") as of 30 September 2026, the condensed consolidated interim statement of profit or loss and other comprehensive income for the three month and nine month periods then ended, the condensed consolidated interim statement of changes in equity and the condensed consolidated interim statement of cash flows for the nine-months period then ended, and other explanatory notes. Management is responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with International Accounting Standard 34 - ("IAS 34") "*Interim Financial Reporting*" that is 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"*, that is endorsed in the Kingdom of Saudi Arabia. A review of interim condensed 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 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 condensed consolidated interim financial statements are not prepared, in all material respects, in accordance with IAS (34) "Interim Financial Reporting" that is endorsed in the Kingdom of Saudi Arabia

For Dr. Mohamed Al-Amri & Co.

د. محمد العمري وشركاه - محاسبون قانونيون
س. ت : ١٠١٠٤٣٣٩٨٢
Riyadh
Certified Public Accountants
Dr. Mohamed Al-Amri & Co.

Gihad Mohamed Al-Amri
Certified Public Accountant
License Number (362)

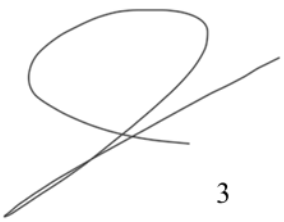
Riyadh, on: 5 November 2026 (G)
Corresponding to: 25 Jumada Al-Awwal 1448 (H)

SPORT CLUBS COMPANY
(A LISTED SAUDI JOINT STOCK COMPANY)
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2026 (UNAUDITED)
(In Saudi Riyals ﷼)

	Note	30 September 2026 (Unaudited)	31 December 2025 (Audited)
ASSETS			
NON-CURRENT ASSETS			
Property, plant, and equipment	(4)	**638,632,605**	539,778,851
Right of use assets	(5.1)	**358,228,891**	304,690,564
Intangible assets		**7,093,476**	8,389,832
TOTAL NON-CURRENT ASSETS		**1,003,954,972**	852,859,247
CURRENT ASSETS			
Inventory		**12,849,705**	8,071,523
Trade receivables	(6)	**26,179,219**	11,991,775
Prepayments and other current assets	(7)	**28,520,547**	25,107,772
Cash and cash equivalents	(8)	**65,335,930**	46,676,425
TOTAL CURRENT ASSETS		**132,885,401**	91,847,495
TOTAL ASSETS		**1,136,840,373**	944,706,742
EQUITY AND LIABILITIES			
EQUITY			
Share capital	(9)	**114,400,000**	114,400,000
Share premium	(9)	**61,967,518**	61,967,518
Retained earnings		**130,129,935**	94,143,323
TOTAL EQUITY		**306,497,453**	270,510,841
LIABILITIES			
NON-CURRENT LIABILITIES			
Lease liabilities – non – current portion	(5.2)	**383,658,442**	328,002,495
Long term loans – non – current portion	(10)	**124,612,600**	107,530,540
Employees' defined benefits obligations	(11)	**34,154,599**	30,122,179
Contract Liabilities – non – current portion	(12)	**1,595,594**	663,439
TOTAL NON-CURRENT LIABILITIES		**544,021,235**	466,318,653
CURRENT LIABILITIES			
Lease liabilities – current portion	(5.2)	**51,849,759**	45,433,906
Long term loans – current portion	(10)	**39,508,580**	32,398,451
Trade payables		**19,829,152**	10,641,905
Accrued expenses and other current liabilities	(13)	**27,951,964**	16,781,734
Provision for Zakat	(14)	**921,742**	1,061,368
Contract liabilities – current portion	(12)	**146,260,488**	101,559,884
TOTAL CURRENT LIABILITIES		**286,321,685**	207,877,248
TOTAL LIABILITIES		**830,342,920**	674,195,901
TOTAL EQUITY AND LIABILITIES		**1,136,840,373**	944,706,742

The accompanying notes from (1) to (23) form an integral part of these condensed consolidated interim financial statements.

Finance Director	Chief Executive Officer	Chairman of the board
Abdullah Altahan	Wael El Merhabi	Ammar Al khudairy

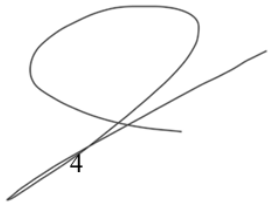




SPORT CLUBS COMPANY
(A LISTED SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THREE AND NINE-MONTH PERIODS ENDED 30 SEPTEMBER 2026 (UNAUDITED)
(In Saudi Riyals ﷼)

	Note	For the three-months period ended 30 September		For the nine-months period ended 30 September	
		2026 (Unaudited)	2025 (Unaudited)	**2026 (Unaudited)**	2025 (Unaudited)
Revenue	(15&19)	**126,263,066**	105,133,537	**318,757,164**	271,982,952
Cost of revenue	(19)	**(79,787,238)**	(66,485,345)	**(216,504,232)**	(193,923,736)
GROSS PROFIT		**46,475,828**	38,648,192	**102,252,932**	78,059,216
Marketing expenses		**(3,338,388)**	(1,870,591)	**(9,254,124)**	(7,134,537)
General and administrative expenses		**(8,759,722)**	(7,800,755)	**(24,384,920)**	(15,809,632)
Listing and Initial Public Offering Expenses	(21)	**-**	(4,163,326)	**-**	(4,748,788)
OPERATING PROFIT		**34,377,718**	24,813,520	**68,613,888**	50,366,259
Other income, net		**817,226**	989,279	**2,320,195**	2,252,296
Finance costs		**(11,942,368)**	(9,048,425)	**(29,094,470)**	(25,324,723)
PROFIT FOR THE PERIOD BEFORE ZAKAT		**23,252,576**	16,754,374	**41,839,613**	27,293,832
Zakat expense	(14)	**(561,983)**	(436,881)	**(952,907)**	(703,549)
PROFIT FOR THE PERIOD		**22,690,593**	16,317,493	**40,886,706**	26,590,283
OTHER COMPREHENSIVE INCOME:					
Items that will not be reclassified subsequently to profit or loss:					
Remeasurement of employees' defined benefits obligations	(11)	**(1,904,864)**	(2,157,723)	**(4,900,094)**	(3,989,648)
Other comprehensive income for the period		**(1,904,864)**	(2,157,723)	**(4,900,094)**	(3,989,648)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**20,785,729**	14,159,770	**35,986,612**	22,600,635
BASIC AND DILUTED EARNING PER SHARE (﷼)	(20)	**0.198**	0.146	**0.357**	0.249

The accompanying notes from (1) to (23) form an integral part of these condensed consolidated interim financial statements.

Finance Director	Chief Executive Officer	Chairman of the board
Abdullah Altahan	Wael El Merhabi	Ammar Al khudairy


SPORT CLUBS COMPANY
(A LISTED SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026 (UNAUDITED)
(In Saudi Riyals ﷼)

	Share Capital	Share Premium	Retained earnings	Total equity
For the nine-month period ended 30 September 2026				
Balance as at 1 January 2026 (Audited)	**114,400,000**	**61,967,518**	**94,143,323**	**270,510,841**
Profit for the period	-	-	**40,886,706**	**40,886,706**
Other comprehensive income items for the period	-	-	**(4,900,094)**	**(4,900,094)**
Total comprehensive income for the period	-	-	**35,986,612**	**35,986,612**
Balance as at 30 September 2026 (Unaudited)	**114,400,000**	**61,967,518**	**130,129,935**	**306,497,453**
For the nine-month periods ended 30 September 2025				
Balance as at 1 January 2025 (Audited)	104,000,000	(1,026,540)	65,835,410	168,808,870
Profit for the period	-	-	26,590,283	26,590,283
Other comprehensive loss for the period	-	-	(3,989,648)	(3,989,648)
Total comprehensive income for the period	-	-	22,600,635	22,600,635
Share issuance costs for capital increase (Note 21)	-	(4,605,942)	-	(4,605,942)
Increase in share capital (Note 9)	10,400,000	67,600,000	-	78,000,000
Balance as at 30 September 2025 (Unaudited)	114,400,000	61,967,518	88,436,045	264,803,563

The accompanying notes from (1) to (23) form an integral part of these condensed consolidated interim financial statements.

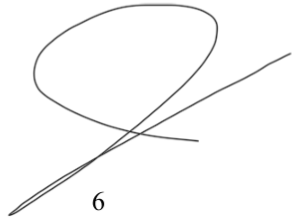
Finance Director	Chief Executive Officer	Chairman of the board
Abdullah Altahan	Wael El Merhabi	Ammar Al khudairy

SPORT CLUBS COMPANY
(A LISTED SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026 (UNAUDITED)
(In Saudi Riyals ﷼)

	Note	For The Nine-Month Periods Ended 30 September 2026 (Unaudited)	2025 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit for the period before Zakat		**41,839,613**	27,293,832
Adjustments for:			
Depreciation of property, plant, and equipment, and right-of-use assets	(4&5)	**60,634,772**	54,046,553
(Gains)/Loss on disposal of property, plant, and equipment		**(161,250)**	525,576
Amortization of intangible assets		**1,685,110**	692,608
Employees' defined benefits liabilities	(11)	**5,307,000**	4,068,000
Finance costs		**29,094,470**	25,324,723
Termination of leases contracts during the period		**-**	(711,190)
Discount on lease payments		**(298,360)**	(686,736)
		138,101,355	110,553,366
CHANGES IN OPERATING ASSETS AND LIABILITIES			
Inventories		**(4,778,182)**	869,963
Trade receivables		**(14,187,444)**	5,865,722
Advance payments and other current assets		**(6,062,775)**	3,271,622
Trade payables		**9,187,247**	(16,601,693)
Accrued expenses and other current liabilities		**10,798,650**	(2,779,398)
Contract liabilities, net		**45,632,759**	31,802,119
Zakat paid		**(1,092,533)**	(1,008,151)
Employees' defined benefits obligations paid	(11)	**(5,803,094)**	(5,194,648)
Net cash generated from operating activities		**171,795,983**	126,778,902
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment to purchase property, plant, and equipment	(4)	**(132,339,228)**	(74,036,894)
Payment to purchase intangible assets		**(388,754)**	(2,780,029)
Proceeds from disposal of property, plant, and equipment		**3,262,880**	783,050
Net cash used in investing activities		**(129,465,102)**	(76,033,873)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Share issuance		**-**	78,000,000
Payments of loans	(10)	**(25,137,711)**	(105,259,200)
Proceeds from loans	(10)	**49,329,900**	93,699,076
Payments of lease liabilities	(5.2)	**(31,164,954)**	(33,150,106)
Payment of finance costs		**(16,698,611)**	(15,019,806)
Net cash (used in)/ generated from financing activities		**(23,671,376)**	18,269,964
Net change in cash and cash equivalents during the period		**18,659,505**	69,014,993
Cash and cash equivalents at the beginning of the period		**46,676,425**	5,026,406
Cash and cash equivalents at the end of the period		**65,335,930**	74,041,399
Significant non-cash transactions;			
Finance costs on lease liabilities capitalized during the period	(4)	**3,823,839**	3,000,470
Finance costs on loans capitalized during the period	(4)	**4,812,252**	4,685,164
Additions of right-of-use assets	(5.1)	**75,153,164**	50,503,446
Remeasurement of defined benefits obligations for employees	(11)	**4,900,094**	3,989,648
Share issuance reserve		**-**	4,605,942

The accompanying notes from (1) to (23) form an integral part of these condensed consolidated interim financial statements.

Finance Director	Chief Executive Officer	Chairman of the board
Abdullah Altahan	Wael El Merhabi	Ammar Al khudairy


1. INCORPORATION AND PRINCIPAL ACTIVITIES

Sport Clubs Company ("the Company") is a Saudi Joint Stock Company listed on the Saudi Stock Exchange Market. The Company was established as a limited liability company in accordance with the Regulations for Companies in the Kingdom of Saudi Arabia, operating under Commercial Registration No. 1010167892 dated 26 Rabi-Al-Thani 1422 H (corresponding to 18 July 2001 G) in Riyadh.
On 1 Rabi' Al-Awwal 1444 H, corresponding to (26 September 2022 G), the shareholders unanimously resolved to convert the legal status of the Company from a limited liability company to a Saudi closed joint stock company while retaining the number, name and date of the commercial registration of the Company and its branches. On 2 Rabi' Al-Awwal 1444 H corresponding to (27 September 2022 G), the legal procedures to amend the Company's Articles of Association have been completed.

The General Assembly of Shareholders, in its meeting held on 22 August 2024, approved the offering of 30% of the Company's post-issue share capital through an Initial Public Offering (IPO). The IPO included 23.92 million existing shares sold by the current shareholders on a pro-rata basis according to their respective ownership ratios and 10.4 million new shares issued at a nominal value of SAR 1 per share, fully paid. As a result, the Company's share capital increased by SAR 10.4 million, from SAR 104 million to SAR 114.4 million. The Company was successfully listed on the Saudi Stock Exchange (Tadawul) and commenced trading on 27 Muharram 1447H (22 July 2025G) under the trading symbol 6018.

The principal activities of the Group are wholesale and retail trade in sports equipment, tools, and clothing, purchase of lands for the construction of buildings and investing in them by sale or lease for the benefit of the Group, the establishment, management and maintenance of gymnasiums, general contracting for buildings, and electrical, mechanical and electronic works.

The head office of the Group is as follows:
P.O. Box 270079 - Riyadh 11352 - Kingdom of Saudi Arabia
The following are the details of the Subsidiary included in these consolidated financial statements:

Name of Subsidiary	Commercial Registration	Country of Incorporation	Direct ownership percentage as at 30 September 2026	31 December 2025	Activity
Third Amaken Sports Company	1010334139	Kingdom of Saudi Arabia	**100%**	100%	Building, cleaning and maintenance

The Group's financial year starts from 1 January and ends on 31 December each of Gregorian calendar year.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed consolidated interim financial statements have been prepared in accordance with International Accounting Standard 34 - "Interim Financial Reporting" ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncement issued by the Saudi Organization for Chartered and Professional Accountants (SOCPA).
The condensed consolidated interim financial statements do not include all the information and disclosures required to prepare a complete set of annual consolidated financial statements and should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2025.
In addition, the results of the interim period ended 30 September 2026 may not be a fair indication of the results that can be expected for the fiscal year ended 31 December 2026.
The accounting policies adopted in the preparation of the condensed consolidated interim financial statements are consistent with those followed in the preparation of the consolidated financial statements for the year ended 31 December 2025.
The significant accounting assumptions, estimates and judgments used in the preparation of these condensed consolidated interim financial statements are consistent with those followed in the preparation of the consolidated financial statements for the year ended 31 December 2025.

2.2 Basis of measurement

These condensed consolidated interim financial statements have been prepared on a going concern basis in accordance with the historical cost convention, except for employee benefit liabilities which are measured at present value for future liabilities using the projected credit unit method.

2.3 Functional and presentation currency

These consolidated financial statements are presented in Saudi Riyals ("﷼"), which is also the functional and presentation currency of the Group.

2.4 Basis of consolidation of the condensed consolidated interim financial statements

The condensed consolidated interim financial statements include the financial statements of the Company and its subsidiary as at the reporting date. Control is achieved when the Company has:

- Power over the investee;
- Rights to variable returns from its involvement with the investee;
- The ability to use its influence over the investee to affect its returns.

The Company reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.
When the company has less than a majority of the voting rights of the investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to unilaterally direct the relevant activities of the investee The Company considers all relevant facts and circumstances when assessing whether the voting rights it has in an investee are sufficient to give it power, including:

- The size of the Company's holding of voting rights relative to the size and dispersion of the voting rights of other owners;
- Potential voting rights held by the Company, other voting rights holders or third parties;
- Rights arising from other contractual arrangements; and
- Any other facts and circumstances indicating that the Company has or does not have the current ability to direct the relevant activities at the time the decisions are made, including voting patterns at previous shareholder meetings.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, the income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date the Company gains control until the date the Company ceases to control the subsidiary.

A change in the subsidiary's ownership interest, without loss of control, is recorded in the condensed consolidated interim statement of changes in equity.

Profit or loss and each component of other comprehensive income are attributed to the shareholders of the Company. Total comprehensive income of subsidiaries is distributed to the shareholders of the Company and the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

If the Company loses control of its subsidiary, it derecognizes the related assets (including goodwill), liabilities, and other components of equity, while any resulting gain or loss is recognized in profit or loss. Any investment retained is recognized at fair value. When necessary, adjustments are made to the financial statements of subsidiaries to align their accounting policies with the accounting policies of the Group.

All assets, liabilities, equity, revenues, expenses and cash flows relating to operations between members of the Group are eliminated in their entirety on consolidation.

The Third Amaken Sports Company, a subsidiary, together with the parent company, hereinafter referred to as the 'Group', was consolidated with the parent company from the date the parent company obtained control until the date such control ceases, if any. The condensed consolidated interim financial statements have been prepared based on the financial statements of both the parent company and its subsidiary. The parent company owns 100% of the subsidiary's shares (2025: 100%). The subsidiary's activities are in the field of building cleaning and maintenance services.

3- IMPORTANT ACCOUNTING POLICY INFORMATION

3.1 New standards, amendments to standards, and interpretations

A number of new standards and amendments to standards have been issued that are effective as at 1 January 2026, which are set out in the Group's annual consolidated financial statements, but they do not have a material impact on the Group's condensed consolidated interim financial statements as at 30 September 2026. The Group was not required to change its accounting policies or make retrospective adjustments as a result of the application of these amended standards.

IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and applies for annual reporting periods beginning on or after 1 January 2027. The Group has not early adopted the new accounting standard in preparing these interim financial statements; however, earlier application is permitted.
The Group is in the process of assessing the estimated impact that the initial application of IFRS 18 will have on its consolidated financial statements based on its current Chart of Accounts.

A. Structure of the Statement of Profit or Loss

IFRS 18 requires entities to classify all income and expenses into categories in the statement of profit or loss namely, operating, investing, financing, zakat/income tax, and discontinued operations. Classification of income and expenses depends on the main business activities of an entity. The Group has determined that its main business activity is the operation of fitness clubs and sports facilities, and it does not have a specified main business activity of investing in assets and/or providing financing to customers.
Neither net profit nor net assets will change as a result of Group's adoption of IFRS 18. The Group will be required to present two newly defined subtotals, which are 'operating profit' and 'profit or loss before financing and income taxes'. However, the operating profit subtotal differs from the current operating profit subtotal presented by the Group. Based on the information currently available, the Group expects changes to the current structure of the statement of profit or loss to result from the following specific account mappings:

- **Separation of Investment Income:** Passive rental income streams currently generated from commercial allocations specifically Rent Showrooms, Rent ATM Spots, and Rent Advertisement which were previously aggregated in revenue/other income, will be structurally reclassified from the Operating category to the Investing Category.
- **Financing Costs Reclassification:** Capital and debt service costs, specifically Interest on loans and Interest on lease liabilities, will be strictly presented under the Financing Category subtotal.
- **Employee Benefits Obligations Charges:** Financial unwinding costs or interest components relating to End of Service Accruals, which are currently presented under employee costs, will be reclassified and presented within finance costs under the Financing Category.
- **Foreign Exchange Gains/Losses:** Under IFRS 18, foreign exchange differences are required to be presented in the same category as the income and expenses from the items that gave rise to the differences. The Group has determined that foreign exchange differences arising from operational items, such as Account Receivable Corporate Sales and Account Payable Local/Foreign Vendors, will be classified directly within the Operating Category.

B. Management-defined performance measures (MPMs)

Management defined performance measures (MPMs) are subtotals of income and expenses used in public communications outside the financial statements that communicate to users management's view of an aspect of the financial performance of the entity as a whole.
As the Group utilizes specific internal metrics to evaluate club-level performance such as Adjusted EBITDA the Group will be required to disclose a comprehensive reconciliation of these measures directly to the IFRS 18 Operating Profit subtotal in a single, dedicated note in the financial statements. This will include detailing the Zakat effects of each adjusting item.

4- MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

3.1 New standards, amendments to standards, and interpretations (continued)

C. Principles of aggregation and disaggregation

IFRS 18 provides enhanced principles on how to Group information in the financial statements (i.e., the primary financial statements and the notes).

The Group is assessing the Grouping of operational items on the basis of similar and dissimilar characteristics. Based on this assessment, payroll related items such as Salary, Social Insurance, and various operational allowances will be aggregated into useful structured summaries on the face of the P&L, while additional material breakdowns will be disclosed in the notes. Line items currently labeled broadly as 'Other Revenue' or 'Accrued Others' are being assessed to use more informative labels.

D. Consequential amendments to Statement of Cash Flows (IAS 7)

IFRS 18 introduces consequential amendments to IAS 7, which require entities to use the newly defined Operating Profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The Group currently uses profit for the period as the starting point of the reconciliation. Certain adjusting non-cash items, such as Right of use assets Depreciation and other fixed asset depreciation lines, will see adjusted positioning in the reconciliation block and line item Finance cost will be entirely removed from the adjustments section of the operating reconciliation, as this financing component is already excluded from the new Operating Profit baseline.

Furthermore, cash flows from interest paid on lease liabilities and bank borrowings will continue to be classified strictly as financing activities rather than operating activities, ensuring continuous compliance with the standardized presentation under this guidance.

4. PROPERTY, PLANT AND EQUIPMENT

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Cost		
As at the beginning of the period / year	**844,740,981**	734,090,678
Additions during the period / year (*)	**140,975,319**	124,407,862
Disposals during the period / year	**(23,067,487)**	(13,757,559)
As at the end of the period / year	**962,648,813**	844,740,981
Accumulated depreciation		
As at the beginning of the period / year	**(304,962,130)**	(270,734,951)
Depreciation charged during the period / year	**(39,019,935)**	(46,470,527)
Disposals during the period / year	**19,965,857**	12,243,348
As at the end of the period / year	**(324,016,208)**	(304,962,130)
Net book value (**)	**638,632,605**	539,778,851

Lands are mortgaged to banks as security for the loans obtained by the Group (note 10). The balances of these lands, as at 30 September 2026, amount to ﷼ 21,500,000 (31 December 2025: ﷼ 38,527,800).

(*) During the period ended 30 September 2026, the Group capitalized borrowing costs related to qualifying assets amounting to ﷼ 4,812,252 (31 December 2025: ﷼ 6,546,922). The Group also capitalized finance costs on lease liabilities amounting to ﷼ 3,823,839 (31 December 2025: ﷼ 4,270,839).

(**) This balance includes capital work in progress amounting to ﷼ 98,366,609 (31 December 2025: ﷼ 86,108,751). During the period ended 30 September 2026, capital work in progress amounting to ﷼ 88,372,099 (31 December 2025: ﷼ 70,409,577) has been transferred to buildings on leased lands and improvements on leased buildings.

5. LEASES

5.1 Right of use assets

The Group leases sports clubs on lease contracts ranging from five to twenty years, with an option to renew the leases after that date.

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Cost		
As at the beginning of the period / year	**445,858,971**	367,358,465
Additions resulting from the recognition of lease liabilities during the period/year	**72,503,164**	82,159,517
Additions against advance payments made in the previous year	**2,650,000**	-
Termination of leases during the period / year	**-**	(2,001,465)
Lease modification during the period / year	**-**	(1,657,546)
Disposals during the period / year	**(3,064,623)**	-
As at the end of the period / year	**517,947,512**	445,858,971
Accumulated depreciation		
As at the beginning of the period / year	**(141,168,407)**	(114,689,746)
Depreciation during the period / year	**(21,614,837)**	(26,478,661)
Disposals during the period / year	**3,064,623**	-
As at the end of the period / year	**(159,718,621)**	(141,168,407)
Net book value	**358,228,891**	304,690,564

5. LEASES (CONTINUED)

5.2 Lease liabilities

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
As at the beginning of the period / year	**373,436,401**	321,922,530
Additions resulting from the recognition of lease liabilities during the period/year	**72,503,164**	82,159,517
Termination of leases during the period / year	**-**	(2,712,685)
Lease modification during the period / year	**-**	(1,657,546)
Finance costs during the period / year	**21,031,950**	24,679,426
Discount on lease payments during the period / year	**(298,360)**	(774,824)
Payment during the period / year	**(31,164,954)**	(50,180,017)
As at the end of the period / year	**435,508,201**	373,436,401

Lease liabilities are presented in the statement of financial position as follows:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Current portion of lease liabilities	**51,849,759**	45,433,906
Non-current portion of lease liabilities	**383,658,442**	328,002,495
Total lease liabilities	**435,508,201**	373,436,401

6. TRADE RECEIVABLES

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Trade receivables	**28,144,391**	13,956,947
Less: Expected credit loss	**(1,965,172)**	(1,965,172)
	26,179,219	11,991,775

The following is an analysis of the aging of trade receivables and credit risks:

	Total	0 – 30 days	31 – 90 days	91 – 180 days	181 – 270 days	271 – 360 days	More than 360 days
30 September 2026	**28,144,391**	**20,603,852**	**3,992,137**	**-**	**1,383,350**	**199,880**	**1,965,172**
31 December 2025	13,956,947	5,833,146	728,308	5,227,809	202,355	157	1,965,172

7. Prepayments and other current assets

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Prepaid expenses	**20,804,573**	16,516,910
Advance to suppliers	**4,237,097**	883,118
Staff advances	**1,769,211**	1,724,850
Refundable deposits	**845,995**	836,495
Margin of letters of guarantee	**415,288**	5,310,399
Accrued revenue	**612,383**	-
	28,684,547	25,271,772
Less: Impairment of other current assets	**(164,000)**	(164,000)
Balance	**28,520,547**	25,107,772

8. CASH AND CASH EQUIVALENTS

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Bank Deposits (8-1)	**19,000,000**	-
Banks - Current accounts	**45,174,188**	46,468,209
Cash on hand	**1,161,742**	208,216
	65,335,930	46,676,425

8-1 This deposit carries an expected return at the rate of 4. 4% and mature within a period of less than three months. The aforementioned deposit is compliant with Sharia principles

9. SHARE CAPITAL

As of 30 September 2026, the Company's share capital amounted to SAR 114.4 million (31 December 2025: SAR 114.4 million), divided into 114.4 million (31 December 2025: 114.4 million) fully paid shares of SAR 1 each.

The Company was listed on the Saudi Stock Exchange (Tadawul) on 22 July 2025 (27 Muharram 1447 H) under the trading symbol 6018.

Following the IPO, the Company issued 10.4 million new shares at SAR 7.5 per share, generating gross proceeds of SAR 78 million. Of this, SAR 10.4 million was allocated to the nominal value of new shares, SAR 5.63 million to cover the offering costs associated with the capital increase shares offered for public subscription, and SAR 61.97 million to share premium sold. The IPO increased the Company's share capital and share premium accordingly.

10. LONG-TERM LOANS

- On 15 September 2025 (corresponding to 23 Rabi' Al-Awwal 1447H), the Group signed an agreement to renew credit facilities with a local bank to update the details of credit facilities previously drawn by the Group over the past years at variable rates, amounting to SAR 57 million. These loans are repayable in quarterly installments over five years, with a one-year grace period. The loan was settled during the first quarter of 2026. As at 30 September 2026, the loan balance amounted to nil (31 December 2025: SAR 3,597,368).

- On February 15, 2025 (corresponding to Sha'ban 16, 1446 AH), the Group signed a credit facility agreement with another local bank to obtain facilities in the amount of SAR 175 million. A commission is calculated on these facilities at variable rates. promissory notes issued to the bank with the full value of the credit facility agreement. The last installment will be paid on Jan 21, 2031. The loan balance on 30 September 2026 amounted to: SAR 104,447,585 (December 31, 2025: SAR 116,335,793)

The loan is secured by a mortgage on land (Note 4). Details regarding the mortgage of the land deed (Note 4) are as follows:

Date	**Title deed number**
5-8-1445 H	718507000568

- On 15 December 2025 (corresponding to 24 Jumada Al-Akhirah 1447H), the Group entered into a credit facilities agreement with a local bank to obtain financing amounting to SAR 20 million. The loan is repayable in quarterly installments over seven years, commencing from the date of the first drawdown for each tranche, with a grace period of two years. Promissory notes issued to the bank with the full value of the credit facility agreement, and the final installment will be paid on November 2, 2031. As at 30 September 2026, the loan balance amounted to SAR 19,995,830 (31 December 2025: SAR 19,995,830).

- On May 3, 2026 (corresponding to 16 Dhu al-Qi'dah 1447 AH), the Group signed a credit facility agreement with a local bank to obtain financing in the amount of SAR 70 million. This loan is to be repaid in quarterly installments over a period of five years, starting from the date of the first disbursement of each installment, with a grace period of one year. Promissory notes were issued to the bank for the full value were provided, and the last installment will be paid on November 2, 2031. The loan balance as of September 30, 2026, was SAR 39,677,765 (December 31, 2025: nil).

All loans obtained by the Group are in compliance with Islamic Sharia principles.

The movement in loans is as follows:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
As at the beginning of period / year	**139,928,991**	142,973,350
Loans obtained during the period / year	**49,329,900**	112,970,077
Payments made during the period / year	**(25,137,711)**	(116,014,436)
As at the end of the period / year	**164,121,180**	139,928,991

Loans are presented in the statement of financial position as follows:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Current portion of long-term loans	**39,508,580**	32,398,451
Non-current portion of long-term loans	**124,612,600**	107,530,540
	164,121,180	139,928,991

11. EMPLOYEES' Defined BENEFITS OBLIGATIONS

Employees' defined benefits obligations include end-of-service benefits and leave allowance. The Group grants end-of-service benefits to employees in accordance with the Saudi Labor Law and the Social Insurance Law enforced in the Kingdom of Saudi Arabia. Movement in Employees' defined benefits obligations is as follows:

Movement in employee benefits:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
As at the beginning of the period / year	**33,779,000**	27,183,000
Current service cost	**3,848,000**	4,019,000
Interest cost	**1,459,000**	1,558,000
Benefits paid	**(5,803,094)**	(7,762,740)
Remeasurement of defined benefits obligations	**4,900,094**	8,781,740
As at the end of the period / year	**38,183,000**	33,779,000

Employee benefits are presented in the statement of financial position as follows:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Long term benefits	**34,154,599**	30,122,179
Short term benefits (note 13)	**4,028,401**	3,656,821
	38,183,000	33,779,000

12. CONTRACT LIABILITIES

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
As at the beginning of the period / year	**102,223,323**	94,388,890
Additions during the period / year	**366,242,473**	385,558,089
Recognized during the period / year as subscription and membership revenue	**(269,505,221)**	(309,585,935)
Recognized during the period / year as revenue from Personal training and other health services (note 15)	**(44,362,427)**	(38,255,938)
Recognized during the period / year as sale of accessories (note 15)	**(1,490,739)**	(2,070,333)
Recognized during the period / year as sport solutions revenue	**(3,398,777)**	(26,326,794)
Recognized during the period / year as other revenue	**(1,852,550)**	(1,484,656)
As at the end of the period / year	**147,856,082**	102,223,323

Contract liabilities are presented in the statement of financial position as follows:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Current portion of contracts liabilities	**146,260,488**	101,559,884
Non - current portion of contracts liabilities	**1,595,594**	663,439
As at the end of the period / year	**147,856,082**	102,223,323

13. Accrued expenses and other current liabilities

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Employee's accruals (*)	**15,292,826**	14,472,495
Value added tax	**8,306,597**	637,262
Accrued expenses	**4,352,541**	1,671,977
	27,951,964	16,781,734

* The above balance of employee accruals includes a balance of employees accrued leaves with the amount of ﷼ 4,028,401 as 30 September 2026 (31 December 2025: ﷼ 3,656,821). A policy was developed to carry over the balances of these leaves, and this policy was approved during the year ended 31 December 2023. Accordingly, the leave allowance has been calculated by a qualified actuary using the projected credit unit method and using the same assumptions used to provide employee end-of-service benefits (note 11).

14. ZAKAT

The following is a summary of the movement in Zakat

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
As at the beginning of the period / year	**1,061,368**	**1,008,151**
Payment made during the period / year	**(1,092,533)**	**(1,008,151)**
Provided during the period / year	**952,907**	**1,061,368**
As at the end of the period / year	**921,742**	**1,061,368**

15. REVENUE

Revenue from the operation classified as below:

15-1 Revenue classification by product/service type	**For the three months period ended 30 September (Unaudited)**		**For the nine months period ended 30 September (Unaudited)**	
	2026	2025	**2026**	2025
Sport clubs subscriptions and memberships	**106,764,668**	91,413,261	**269,505,221**	220,211,374
Personal training and other health services(A)	**17,695,907**	12,693,840	**44,362,427**	25,464,773
Sale of accessories and other services (B)	**547,639**	554,796	**1,490,739**	1,648,937
Sports solutions				
Construction and development contracts	**-**	-	**-**	23,361,698
Sale of equipment (C)	**215,129**	202,928	**306,723**	487,663
Revenue from maintenance contracts	**1,039,723**	268,712	**3,092,054**	808,507
	1,254,852	471,640	**3,398,777**	24,657,868
	126,263,066	105,133,537	**318,757,164**	271,982,952

15-2 Revenue classification based on the timing of revenue recognition	**For the three months period ended 30 September (Unaudited)**		**For the nine months period ended 30 September (Unaudited)**	
	2026	2025	**2026**	2025
Over time	**107,804,391**	91,681,973	**272,597,275**	244,381,579
At a point in time (A+B+C)	**18,458,675**	13,451,564	**46,159,889**	27,601,373
	126,263,066	105,133,537	**318,757,164**	271,982,952

16. FINANCIAL ASSETS AND LIABILITIES

16.1 Financial assets:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Financial assets at amortized cost		
Trade receivables	**26,179,219**	11,991,775
Banks - Current accounts	**45,174,188**	46,468,209
Bank Deposits	**19,000,000**	-
Staff advances	**1,769,211**	1,724,850
Refundable deposits	**845,995**	836,495
Margin of letters of guarantee	**415,288**	5,310,399
Accrued revenue	**612,383**	-
Financial assets at amortized cost	**93,996,284**	66,331,728

16.2 Financial liabilities

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Financial liabilities at amortized cost		
Loans	**164,121,180**	139,928,991
Lease liabilities	**435,508,201**	373,436,401
Trade payables	**19,829,152**	10,641,905
Accrued expenses and other current liabilities	**19,645,367**	16,144,472
Financial liabilities at amortized cost	**639,103,900**	540,151,769
Non-current portion of financial liabilities	**508,271,042**	435,533,035
Current portion of financial liabilities	**130,832,858**	104,618,734
Total financial liabilities	**639,103,900**	540,151,769

The fair values of financial assets and financial liabilities measured at amortized cost are not materially different from their carrying values.

17. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 September 2026, the Group has capital commitments amounting to ﷼ 40,222,699 (31 December 2025: SAR 30,740,714) for contracts for the establishment of new sports clubs included in capital work in progress.

18. TRANSACTIONS WITH RELATED PARTIES

Transactions with related parties generally consist of payments on behalf of shareholders to cover expenses related to the initial public offering and key management benefits. These transactions were carried out in accordance with the terms specified in the agreements concluded with the related parties and approved by the management. The following is a statement of the balances and transactions with related parties:

18.1 Due from related parties:

Related Party Name	Nature of relationship	Nature of transaction	For the nine-month period ended 30 September		Balances as at	
			2026 (Unaudited)	2025 (Unaudited)	**30 September 2026 (Unaudited)**	31 December 2025 (Audited)
Shareholders	Shareholders	IPO expenses paid on behalf of company	-	9,843,182	-	-
		Deducting the applicable issuance expenses from the proceeds of the offering.	-	(11,896,261)	-	-
Aldrees Petroleum and Transport Services Company	Under Common Directorship *	Purchases	**525,364**	495,000		
		Payments	**(524,626)**	(495,000)	**19,537**	20,275

(*) The CEO of Aldrees Petroleum and Transport Services Company is also the Vice Chairman of the Board of Directors and a member of the nomination and remuneration committee at Sports Clubs Company.

18.2 Key management benefits:

	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)
Salaries and other short-term benefits	**8,511,715**	7,027,457
Long-term benefits	**798,664**	407,137
	9,310,379	7,434,594

19. SEGMENT INFORMATION

The Group discloses segment information in accordance with the requirements of International Financial Reporting Standard (IFRS) 8 – Operating Segments. Operating segments are identified based on the internal reports that are regularly reviewed by the Group's Chief Operating Decision Maker for the purpose of allocating resources and assessing performance. The Group's Chief Operating Decision Maker monitors the Group's performance through two dimensions of segmentation, namely geographical segments and market segments.

19.1 Geographical segments

For management purposes, the Group consists of business units based on geographical distribution, and it has five operating segments about which it reports as follows:

- Central Region
- Eastern Region
- Northern Region
- Southern Region
- Western Region

19. SEGMENT INFORMATION (CONTINUED)

19.1 Geographical segments (continued)

The following tables present information on revenue and profit for the geographical segments:

For the nine-months period ended 30 September 2026 (Unaudited):

	Central Region	Eastern Region	Northern Region	Southern Region	Western Region	Total
Revenue	**193,624,758**	**44,074,933**	**24,301,784**	**6,808,131**	**49,947,558**	**318,757,164**
Cost of revenue	**(118,837,762)**	**(34,271,396)**	**(17,230,074)**	**(6,378,345)**	**(39,786,655)**	**(216,504,232)**
Gross profit	**74,786,996**	**9,803,537**	**7,071,710**	**429,786**	**10,160,903**	**102,252,932**

For the nine-month period ended 30 September 2025 (Unaudited):

	Central Region	Eastern Region	Northern Region	Southern Region	Western Region	Total
Revenue	177,357,049	29,858,622	21,149,755	6,989,126	36,628,400	271,982,952
Cost of revenue	(117,951,791)	(26,468,203)	(12,322,515)	(6,414,547)	(30,766,680)	(193,923,736)
Gross profit	59,405,258	3,390,419	8,827,240	574,579	5,861,720	78,059,216

19.2 Market segments

The following table presents information on revenue and profit for the market segments:

For the nine-month period ended 30 September (Unaudited):

	Men's fitness centers		**Women's fitness centers**		**Sports solutions**		**Total**	
	2026	2025	**2026**	2025	**2026**	2025	**2026**	2025
Revenue	**215,237,611**	172,428,986	**100,120,776**	74,896,098	**3,398,777**	24,657,868	**318,757,164**	271,982,952
Cost of revenue	**(142,883,038)**	(121,406,489)	(71,732,995)	(55,682,593)	**(1,888,199)**	(16,834,654)	(216,504,232)	(193,923,736)
Gross profit	**72,354,573**	51,022,497	28,387,781	19,213,505	**1,510,578**	7,823,214	102,252,932	78,059,216

19. SEGMENT INFORMATION (CONTINUED)

19.3 Market segments

The following table presents information on assets and liabilities for the market segments:

	Head office		Men's fitness centers		Women's fitness centers		Sports solutions		Total	
	30 September 2026 (Unaudited)	31 December 2025 (Audited)	**30 September 2026 (Unaudited)**	31 December 2025 (Audited)	**30 September 2026 (Unaudited)**	31 December 2025 (Audited)	**30 September 2026 (Unaudited)**	31 December 2025 (Audited)	**30 September 2026 (Unaudited)**	31 December 2025 (Audited)
Property, plant & equipment	**9,589,782**	11,241,201	**416,205,322**	357,780,582	**212,731,306**	170,621,140	**106,195**	135,928	**638,632,605**	539,778,851
Right of use assets	**-**	-	**213,592,559**	194,429,508	**144,636,332**	110,261,056	**-**	-	**358,228,891**	304,690,564
Other assets	**139,978,877**	100,237,327	**-**	-	**-**	-	**-**	-	**139,978,877**	100,237,327
Total assets	**149,568,659**	111,478,528	**629,797,881**	552,210,090	**357,367,638**	280,882,196	**106,195**	135,928	**1,136,840,373**	944,706,742
Lease liabilities	**-**	-	**265,127,678**	239,843,592	**170,380,523**	133,592,809	**-**	-	**435,508,201**	373,436,401
Contract liabilities	**-**	158,660	**104,637,988**	74,753,355	**43,218,094**	27,311,308	**-**	-	**147,856,082**	102,223,323
Other liabilities	**246,978,637**	198,536,177	**-**	-	**-**	-	**-**	-	**246,978,637**	198,536,177
Total liabilities	**246,978,637**	198,694,837	**369,765,666**	314,596,947	**213,598,617**	160,904,117	**-**	-	**830,342,920**	674,195,901

19. SEGMENT INFORMATION (CONTINUED)

19.4 Reconciliation of segment results to profit

Head office expenses and other income are not allocated to individual segments as these are managed on an overall at Group level. Below is the reconciliation;

	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)
Segment profit	**102,252,932**	78,059,216
Marketing expenses	**(9,254,124)**	(7,134,537)
General and administrative expenses	**(24,384,920)**	(15,809,632)
Listing and Initial Public Offering Expenses	**-**	(4,748,788)
Other income, net	**2,320,195**	2,252,296
Finance costs	**(29,094,470)**	(25,324,723)
Profit before Zakat	**41,839,613**	27,293,832

19.5 Seasonality of the company's business

In general, there is an improvement in the company's business during the fourth quarter of the year better than other periods of the year due to many factors, including the favorable weather conditions and the company's offers with discounts that attract customers on the Saudi National Day (i.e. September 23). It is recorded in the fourth quarter of the year, enhances the company's revenue and profitability and improves the company's financial performance during the fourth quarter of the year.

20. EARNING PER SHARE

Basic and diluted earnings per share

Basic earnings per share is calculated by dividing profit for the period attributable to the Group's ordinary shareholders by the number of ordinary shares outstanding during the period.

	For the three-months period ended 30 September (Unaudited)		**For the nine-months period ended 30 September (Unaudited)**	
	2026	2025	2026	2025
Profit for the period	**22,690,593**	16,317,493	**40,886,706**	26,590,283
Weighted average number of outstanding ordinary shares	**114,400,000**	112,026,087	**114,400,000**	106,704,762
Basic and diluted earnings per share (SAR)*	**0.198**	0.146	**0.357**	0.249

* Basic and diluted earnings per share for the periods ended 30 September 2026 and 30 September 2025 were calculated by dividing net income for the period attributable to shareholders, after zakat, by the weighted average number of ordinary shares issued and outstanding during the period. Basic and diluted earnings per share are equal, as there are no financial instruments that would dilute basic earnings per share.

21. LISTING AND INITIAL PUBLIC OFFERING EXPENSES

	For the three-months period ended 30 September (Unaudited)		For the nine-months period ended 30 September (Unaudited)	
	2026	2025	**2026**	2025
Listing and initial public offering expenses	-	4,163,326	-	4,748,788
	-	4,163,326	-	4,748,788

During the Nine-month period ended 30 September 2026, the Group did not incur any expenses related to the listing and initial public offering process, following the completion of the listing and the commencement of trading of the Company's shares on the Saudi Stock Exchange (Tadawul) on 22 July 2025 (corresponding to 27 Muharram 1447H) under the trading symbol 6018.

No changes have occurred to the total cumulative IPO expenses or to the allocation bases and accounting treatment adopted as of 31 December 2025, which were applied in accordance with the requirements of International Accounting Standard No. 32, and based on the clarification issued by the Saudi Organization for Chartered and Professional Accountants (SOCPA) on 23 March 2023 regarding the accounting treatment of listing costs when a company is listed with the sale of part of the founders' shares to the public.

22. SUBSEQUENT EVENTS

On 19 October 2026, the Extraordinary General Assembly of Sport Clubs Company approved the purchase of up to 1,450,000 ordinary shares of the Company to be held as treasury shares for allocation under the Employee Incentive Share Plan, with the purchase to be funded from the Company's own resources. The Assembly also approved authorizing the Board of Directors to complete the purchase within 12 months from the date of approval, adopted the Employee Incentive Share Plan, and authorized the Board to determine its terms and conditions.
This approval represents a non-adjusting subsequent event and did not result in any adjustments to the amounts recognized in the condensed consolidated interim financial statements as at 30 September 2026.
Except for the above, no other subsequent events occurred that require adjustment or disclosure up to the date of approval of the condensed consolidated interim financial statements for the period ended 30 September 2026

23. APPROVAL OF THE FINANCIAL STATEMENTS

The condensed consolidated interim financial statements of the Group for the nine-month period ended 30 September 2026 were approved by the Board of Directors on 30th October 2026 G Corresponding to: 19 Jumada Al-Awwal 1448 H).