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SAUDI BASIC INDUSTRIES CORPORATION (SABIC)

(A SAUDI JOINT STOCK COMPANY)

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED
30 SEPTEMBER 2026 AND INDEPENDENT AUDITOR'S REVIEW REPORT



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Report on review of condensed consolidated interim financial statements

To the shareholders of Saudi Basic Industries Corporation
(A Saudi Joint Stock Company)

Introduction

We have reviewed the accompanying condensed consolidated interim statement of financial position of Saudi Basic Industries Corporation (the “Company”) and its subsidiaries (together the “Group”) as at 30 September 2026 and the related condensed consolidated interim statements of income and comprehensive income for the three-month and nine-month periods then ended and the condensed consolidated interim statements of changes in equity and cash flows for the nine-month period then ended and explanatory notes. Management is responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with International Accounting Standard 34 'Interim Financial Reporting' (“IAS 34”), as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of interim financial information performed by the independent auditor of the entity", as endorsed in the Kingdom of Saudi Arabia. A review of 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, as endorsed in the Kingdom of Saudi Arabia, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

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

PricewaterhouseCoopers

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25 October 2026

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CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

All amounts in thousands of Saudi Riyals unless otherwise stated

As at	*Note*	30 September 2026	31 December 2025
Assets			
Non-current assets			
Property, plant and equipment		88,446,089	93,069,696
Right-of-use assets		3,194,695	3,412,073
Intangible assets		18,182,905	18,279,953
Investment property	*6.7*	487,791	-
Investments in associates and joint ventures		35,769,698	33,326,389
Investments in debt and equity instruments		880,509	636,718
Deferred tax assets		371,040	367,773
Derivative financial instruments		2,422,906	2,421,604
Other assets and receivables		7,212,884	5,204,351
Total non-current assets		156,968,517	156,718,557
Current assets			
Inventories		14,504,013	12,847,432
Trade receivables		17,317,475	16,675,007
Other assets and receivables		8,891,446	8,425,796
Short-term investments		12,104,415	12,917,548
Cash and cash equivalents		30,615,000	27,746,328
		83,432,349	78,612,111
Assets held for sale	*5*	4,628,734	8,961,521
Total current assets		88,061,083	87,573,632
Total assets		245,029,600	244,292,189

As at	*Note*	30 September 2026	31 December 2025
Equity and liabilities			
Equity			
Equity attributable to equity holders of the Parent		122,760,804	128,718,634
Non-controlling interests		24,662,821	26,100,907
Total equity		147,423,625	154,819,541
Non-current liabilities			
Debt and lease liabilities		42,443,813	24,335,922
Employee benefits		12,694,805	12,514,849
Deferred tax liabilities		370,084	364,718
Derivative financial instruments		1,870,894	1,870,894
Provisions and other liabilities		1,662,560	1,751,021
Total non-current liabilities		59,042,156	40,837,404
Current liabilities			
Short-term borrowings, current portion of debt and current portion of lease liabilities		3,303,610	12,719,305
Trade payables, provisions and other liabilities		31,974,541	28,928,587
		35,278,151	41,647,892
Liabilities directly associated with assets held for sale	*5*	3,285,668	6,987,352
Total current liabilities		38,563,819	48,635,244
Total liabilities		97,605,975	89,472,648
Total equity and liabilities		245,029,600	244,292,189

EVP Corporate Finance | Chief Executive Officer | Authorised Board of Directors Member

The accompanying notes from 1 to 12 form an integral part of these condensed consolidated interim financial statements.

CONDENSED CONSOLIDATED INTERIM STATEMENT OF INCOME

All amounts in thousands of Saudi Riyals unless otherwise stated

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Revenue (refer Note 8)	28,168,138	29,078,003	79,126,693	88,572,551
Cost of sales	(21,737,155)	(23,221,865)	(63,214,073)	(71,448,360)
Gross profit	6,430,983	5,856,138	15,912,620	17,124,191
General and administrative expenses	(1,672,527)	(1,844,742)	(5,423,943)	(5,727,999)
Research and development expenses	(376,911)	(396,361)	(1,161,037)	(1,244,350)
Selling and distribution expenses	(2,497,551)	(1,581,370)	(6,083,326)	(4,836,953)
Results from integral joint ventures	(9,584)	166,964	450,998	480,606
Other operating income	565,369	216,271	1,052,586	774,789
Other operating expenses	(379,841)	(136,812)	(527,762)	(1,325,025)
Income from operations	2,059,938	2,280,088	4,220,136	5,245,259
Results from associates and non-integral joint ventures	(120,297)	137,681	75,108	245,791
Impairment reversal (loss) from associates and non-integral joint ventures (refer Note 6.6)	1,882,500	-	1,882,500	(722,869)
Finance income	607,923	595,944	1,557,403	1,879,814
Finance costs	(927,750)	(557,415)	(2,378,092)	(2,419,398)
Income before zakat and income tax	3,502,314	2,456,298	5,357,055	4,228,597
Zakat expense	(263,538)	(62,982)	(950,604)	(757,429)
Income tax expense	(190,982)	(208,771)	(386,560)	(471,892)
Net income from continuing operations	3,047,794	2,184,545	4,019,891	2,999,276
Net loss from discontinued operations	(2,033,688)	(1,049,160)	(3,594,084)	(6,668,451)
Net income (loss)	1,014,106	1,135,385	425,807	(3,669,175)

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Net income from continuing operations				
Attributable to:				
• **Equity holders of the Parent**	2,533,174	1,482,817	3,273,831	1,827,011
• Non-controlling interests	514,620	701,728	746,060	1,172,265
	3,047,794	2,184,545	4,019,891	2,999,276
Net income (loss)				
Attributable to:				
• **Equity holders of the Parent**	499,486	433,657	(320,253)	(4,841,440)
• Non-controlling interests	514,620	701,728	746,060	1,172,265
	1,014,106	1,135,385	425,807	(3,669,175)
Basic and diluted earnings per share from net income (loss) attributable to equity holders of the Parent (Saudi Riyals)				
• **Net income from continuing operations**	0.84	0.49	1.09	0.61
• Net income (loss)	0.17	0.14	(0.11)	(1.61)

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The accompanying notes from 1 to 12 form an integral part of these condensed consolidated interim financial statements.

CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

All amounts in thousands of Saudi Riyals unless otherwise stated

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Net income (loss)	1,014,106	1,135,385	425,807	(3,669,175)
Other comprehensive income				
Items that will not be reclassified subsequently to the consolidated statement of income				
• Re-measurement gain (loss) on defined benefit plans and others, net of tax	781,805	(347,705)	912,728	(572,566)
• Share of other comprehensive income of associates and joint ventures	115,362	9,560	47,693	140,284
	897,167	(338,145)	960,421	(432,282)
Items that may be reclassified subsequently to the consolidated statement of income				
• Exchange difference on translation	48,261	(65,319)	134,802	2,174,989
• Share of other comprehensive (loss) income of associates and joint ventures	(100,216)	(46,277)	(79,782)	659,688
	(51,955)	(111,596)	55,020	2,834,677
Reclassification of other comprehensive income related to assets held for sale				
• Share of other comprehensive loss (income) of disposal group / associate	1,284,701	-	1,284,701	(30,955)
	1,284,701	-	1,284,701	(30,955)
Net movement of other comprehensive income	2,129,913	(449,741)	2,300,142	2,371,440
Total comprehensive income (loss)	3,144,019	685,644	2,725,949	(1,297,735)

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Total comprehensive income (loss)				
Attributable to:				
• **Equity holders of the Parent**	2,530,015	32,939	1,842,170	(2,443,585)
• Non-controlling interests	614,004	652,705	883,779	1,145,850
	3,144,019	685,644	2,725,949	(1,297,735)
Total comprehensive income (loss) attributable to equity holders of the Parent				
Attributable to:				
• **Continuing operations**	2,946,702	1,111,090	3,792,280	2,817,893
• Discontinued operations	(416,687)	(1,078,151)	(1,950,110)	(5,261,478)
	2,530,015	32,939	1,842,170	(2,443,585)

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CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

All amounts in thousands of Saudi Riyals unless otherwise stated

		Attributable to the equity holders of the Parent						
	Note	Share capital	General reserve	Other reserves	Retained earnings	Total	Non-controlling interests	Total equity
Balance as at 1 January 2025		30,000,000	110,889,032	(4,112,475)	19,581,626	156,358,183	27,085,026	183,443,209
Net (loss) income		-	-	-	(4,841,440)	(4,841,440)	1,172,265	(3,669,175)
Other comprehensive income (loss)		-	-	2,397,855	-	2,397,855	(26,415)	2,371,440
Total comprehensive (loss) income		-	-	2,397,855	(4,841,440)	(2,443,585)	1,145,850	(1,297,735)
Dividends and others	*11*	-	-	-	(4,500,000)	(4,500,000)	(1,722,319)	(6,222,319)
Balance as at 30 September 2025		30,000,000	110,889,032	(1,714,620)	10,240,186	149,414,598	26,508,557	175,923,155
Balance as at 1 January 2026		30,000,000	-	(1,472,793)	100,191,427	128,718,634	26,100,907	154,819,541
Net (loss) income		-	-	-	(320,253)	(320,253)	746,060	425,807
Other comprehensive income		-	-	2,162,423	-	2,162,423	137,719	2,300,142
Total comprehensive income		-	-	2,162,423	(320,253)	1,842,170	883,779	2,725,949
Reclassification of other comprehensive loss	*5, 7*	-	-	293,912	(293,912)	-	-	-
Dividends and others	*11*	-	-	-	(7,800,000)	(7,800,000)	(2,321,865)	(10,121,865)
Balance as at 30 September 2026		30,000,000	-	983,542	91,777,262	122,760,804	24,662,821	147,423,625



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CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

All amounts in thousands of Saudi Riyals unless otherwise stated

For the nine-month period ended 30 September	2026	2025
Operating activities		
Income (loss) before zakat and income tax		
• from continuing operations	5,357,055	4,228,597
• from discontinued operations	(3,643,164)	(6,293,391)
Adjustments to reconcile income (loss) before zakat and income tax to net cash from operating activities:		
• Depreciation, amortisation and impairment	8,454,584	13,323,401
• Fair value re-measurement on assets held for sale (refer Note 5)	1,023,103	-
• Results of associates and non-integral joint ventures	(138,910)	(291,066)
• Impairment (reversal) loss from associates and non-integral joint ventures (refer Note 6.6)	(1,882,500)	722,869
• Finance income	(1,561,105)	(1,898,060)
• Finance costs	2,415,598	2,537,436
• Other movements	(231,504)	69,705
Changes in operating assets and liabilities:		
Changes in inventories, trade receivables and payables	(1,756,566)	(257,695)
Increase (decrease) in employee benefits	418,201	(1,269,530)
Changes in other operating assets and liabilities	796,312	1,101,298
	9,251,104	11,973,564
Interest received	1,407,044	1,721,953
Interest paid	(1,431,614)	(1,684,131)
Zakat and income tax paid	(1,265,979)	(1,847,336)
Net cash from operating activities	7,960,555	10,164,050

For the nine-month period ended 30 September	2026	2025
Investing activities		
Purchase of property, plant and equipment and intangible assets	(4,020,521)	(6,306,850)
Investments in associates and non-integral joint ventures	(910,317)	(1,072,615)
Dividend received from associates and non-integral joint ventures	506,535	863,606
Short-term investments, net	832,599	(4,392,912)
Changes in other assets	(58,865)	26,993
Cash proceeds from disposal of discontinued operations (Notes 5, 9)	2,030,205	3,173,005
Cash and cash equivalents transferred of discontinued operations (refer Note 5)	(246,486)	-
Cash proceeds from sale of assets held for sale	-	3,605,726
Net cash used in investing activities	(1,866,850)	(4,103,047)

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS (CONTINUED)

All amounts in thousands of Saudi Riyals unless otherwise stated

For the nine-month period ended 30 September	2026	2025
Financing activities		
Proceeds from debt	19,582,999	18,382,607
Debt and lease repayments	(12,260,289)	(15,707,884)
Dividends paid to shareholders	(7,790,483)	(9,596,511)
Dividends paid to non-controlling interests	(2,316,481)	(2,914,765)
Net cash used in financing activities	(2,784,254)	(9,836,553)
Increase (decrease) in cash and cash equivalents	3,309,451	(3,775,550)
Net foreign exchange gain on cash and cash equivalents	12,335	46,171
Cash and cash equivalents at the beginning of the period	27,950,605	30,536,409
Cash and cash equivalents at the end of the period	31,272,391	26,807,030
Cash and cash equivalents	30,615,000	26,811,387
Cash and cash equivalents (included in assets held for sale)	903,142	-
Less: Short-term borrowings (bank overdrafts)	(245,751)	(4,357)
Cash and cash equivalents at the end of the period	31,272,391	26,807,030

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The accompanying notes from 1 to 12 form an integral part of these condensed consolidated interim financial statements.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

All amounts in thousands of Saudi Riyals unless otherwise stated

1. CORPORATE INFORMATION

Saudi Basic Industries Corporation ("SABIC" or "the Parent") is a Saudi Joint Stock Company established pursuant to Royal Decree Number M/66 dated 13 Ramadan 1396H (corresponding to 6 September 1976) registered in Riyadh under commercial registration No. 1010010813 dated 14 Muharram 1397H (corresponding to 4 January 1977). The registered office is located at Qurtubah district, P.O. Box 5101, Riyadh 11422, Kingdom of Saudi Arabia ("KSA").

Saudi Arabian Oil Company ("Saudi Aramco") owns 70% of SABIC through one of its subsidiaries, Aramco Downstream Company (formerly, Aramco Chemicals Company). The Saudi Arabian Government is the largest shareholder by 81.48% direct shareholding in Saudi Aramco. The remaining 30% of SABIC shares are held by the private sector.

SABIC and its subsidiaries (collectively the "Group") are engaged in the manufacturing, marketing and distribution of chemicals, polymers, plastics and agri-nutrients products in global markets.

The condensed consolidated interim financial statements of the Group for the three-month and nine-month periods ended 30 September 2026 were authorised for issue in accordance with a resolution of the Board of Directors on 22 October 2026.

2. BASIS OF PREPARATION

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

These condensed consolidated interim financial statements do not include all information and disclosures required in the annual consolidated financial statements and should therefore be read in conjunction with the Group's annual consolidated financial statements for the year ended 31 December 2025.

An interim period is considered an integral part of the whole fiscal year. However, the results of operations for interim periods may not be a fair indication of the results of the full year operations.

'Impairment reversal (loss) from associates and non-integral joint ventures', previously presented as part of 'Results from associates and non-integral joint ventures', are presented as a separate line item in condensed consolidated interim statement of income, and comparative amounts have been presented accordingly.

3. NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS ADOPTED BY THE GROUP

The accounting policies adopted in the preparation of the condensed consolidated interim financial statements are consistent with those followed in preparing the Group's annual consolidated financial statements for the year ended 31 December 2025.

There are no new standards, amendments or interpretations that are effective for annual periods beginning on or after 1 January 2026 that have a material impact on the condensed consolidated interim financial statements.

The Group has not early adopted any new accounting standards, interpretations or amendments that are issued but which are not yet effective.

4. IFRS ISSUED BUT NOT YET EFFECTIVE

IFRS 18 *'PRESENTATION AND DISCLOSURE IN FINANCIAL STATEMENTS'*

IFRS 18 *'Presentation and Disclosure in Financial Statements'* ("IFRS 18") is the new standard on presentation and disclosure in financial statements and will replace IAS 1 *'Presentation of Financial Statements'.*

IFRS 18 introduces new requirements that will change the structure of the statement of income by including specified totals and subtotals, while carrying forward many of the IAS 1 requirements. In addition, the standard includes new requirements for aggregation and disaggregation of financial information and requires disclosure of management-defined performance measures. The new standard is effective for annual reporting periods beginning on or after 1 January 2027.

SABIC is currently performing a comprehensive review of income statement line-items to assess reclassifications required to conform to IFRS 18 defined categories, as well as aggregation and disaggregation of income and expenses, and determining which non-IFRS measures currently reported meet the definition of management-defined performance measures.

Based on the preliminary assessment, the expected impact of IFRS 18 would be as follows:

PRESENTATION OF CONSOLIDATED STATEMENT OF INCOME

All items of income and expenses in the consolidated statement of income should be classified in one of five categories i.e. operating, investing, financing, zakat and income tax and discontinued operations. The Group has determined that it does not have a specified main business activity of investing in assets or providing financing to customers. IFRS 18 introduces the requirement to present 'Income or loss before financing, zakat and income tax', which is different from the current presentation. The Group expects changes to the current structure of the consolidated statement of income, which may result in potential reclassification of certain income and expense items, including results from integral joint ventures, fair value gains or losses arising from derivative financial instruments and foreign exchange gains/losses related to investing, financing and zakat and income taxes to ensure the operating income subtotal complies with IFRS 18 requirements.

PRESENTATION OF CONSOLIDATED STATEMENT OF CASH FLOWS

Changes to the consolidated statement of cash flows include a change in the starting point, which will be 'Income or loss from operations'. Certain adjusting items included in the reconciliation will change as a result of the new starting point. Furthermore, the Group also expects changes in presentation of certain cash flow items including interest received, interest paid and dividend received from integral joint ventures to ensure the net operating cash flow complying with IFRS 18 requirements.

The Group continues to assess the estimated impact that the initial application of IFRS 18 will have on its consolidated financial statements and will adopt the new standard from its effective date.

5. DISCONTINUED OPERATIONS

5.1 DISPOSAL OF SABIC EUROPE B.V.

On 16 December 2025, SABIC Board authorised the divestiture of its entire European Petrochemicals business ("EP") engaged in the production and sales of ethylene, propylene, low-density polyethylene (LDPE) and high-density polyethylene (HDPE), polypropylene (PP), and value-added polymer compounds, which was part of its Petrochemicals segment. The sale forms part of management's strategic repositioning to divest structurally challenged assets, rationalise the Group's geographic footprint, and redeploy capital to core growth areas.

Following the SABIC Board's approval, EP business is classified as a disposal group held for sale and presented as a 'discontinued operation' under IFRS 5 *'Non-current Assets Held for Sale and Discontinued Operations'*. The classification date reflects the point when management formally committed to a disposal plan. The assets and liabilities pertaining to this disposal group are segregated and disclosed separately as 'held for sale' within these condensed consolidated interim financial statements. These items are measured at the lower of the carrying amount and fair value less costs to sell. Accordingly, depreciation and amortisation of assets within the disposal group have ceased from the date of classification.

The results of EP business are reported as discontinued operation in the condensed consolidated interim statement of income and condensed consolidated interim statement of cash flows for all periods presented.

Fair value less costs to sell of the disposal group is regularly re-measured. In determining fair value, the underlying assumptions remain consistent with the year ended 31 December 2025. The primary significant unobservable input used in this Level 3 fair value measurement was discount rate. A discount rate of 12.5% was applied in determining the fair value of the EP business. A 100 basis point change in the discount rate would alter the fair value by around ﷼ 34 million.

As at 30 September 2026, the completion of the transaction remains contingent upon the fulfilment of standard conditions and receipt of necessary approvals. It is anticipated that the closing will occur prior to the conclusion of the fourth quarter of 2026.

5.1.1 FINANCIAL PERFORMANCE AND CASH FLOW INFORMATION

Following table presents the financial performance of discontinued operation after capturing the effects of fair value re-measurement at initial recognition:

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Revenue	3,742,052	3,471,729	11,126,413	10,571,122
Depreciation, amortisation and impairment	-	(257,954)	-	(4,479,849)
Cost of sales and other expenses, net	(4,064,376)	(3,409,247)	(11,625,357)	(10,861,942)
Finance income and expenses, net	(3,769)	(27,375)	(14,209)	(76,229)
Results from non-integral joint ventures and associates	-	7,730	-	45,275
Loss before income tax	(326,093)	(215,117)	(513,153)	(4,801,623)
Income tax (expense) benefit	(38,991)	(6,181)	76,819	46,613
Loss after income tax	(365,084)	(221,298)	(436,334)	(4,755,010)
Fair value re-measurement loss	(240,000)	-	(468,750)	-
Loss from discontinued operation	(605,084)	(221,298)	(905,084)	(4,755,010)
Other comprehensive income (loss) (i)	200,018	(6,864)	135,912	1,519,175
Total comprehensive loss from discontinued operation	(405,066)	(228,162)	(769,172)	(3,235,835)

(i) Includes re-measurement on defined benefit plans and foreign currency translation adjustments.

Following table presents the cash flow information of discontinued operation for the following periods:

For the nine-month period ended 30 September	2026	2025
Net cash generated from (used in) operating activities (i)	936,730	(1,662,106)
Net cash from (used in) investing activities	20,281	(571,393)
Net cash used in financing activities	(64,535)	(44,756)
Net increase (decrease) in cash and cash equivalents	892,476	(2,278,255)

(i) This includes all intercompany cash movements.

Loss before zakat and income tax from discontinued operation, as presented in the condensed consolidated interim statement of cash flows, amounted to ﷼ 982 million including the fair value re-measurement on assets held for sale (30 September 2025: ﷼ 4,802 million).

All amounts in thousands of Saudi Riyals unless otherwise stated

5. DISCONTINUED OPERATIONS (CONTINUED)

5.1 DISPOSAL OF SABIC EUROPE B.V. (CONTINUED)

5.1.2 ASSETS AND LIABILITIES OF DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE

The carrying amounts of assets and liabilities of disposal group classified as held for sale were:

As at	30 September 2026	31 December 2025
Assets held for sale		
Inventories	1,918,836	2,190,427
Trade receivables	1,741,166	1,500,400
Other assets	65,590	115,491
Cash and cash equivalents	903,142	10,666
	4,628,734	3,816,984
Liabilities directly associated with assets held for sale		
Employee benefits	309,356	353,000
Other liabilities	1,948,065	2,516,435
Trade payables	1,028,247	1,482,961
	3,285,668	4,352,396
Net assets	1,343,066	(535,412)

5.2 DISPOSAL of ENGINEERING THERMOPLASTICS BUSINESS IN THE AMERICAS AND EUROPE

On 16 December 2025, SABIC Board authorised the divestiture of its entire Engineering Thermoplastics business in the Americas and Europe ("ETP in Americas and Europe") including major production sites and related activities, which was part of its Petrochemicals segment. The sale forms part of management's strategic repositioning to divest structurally challenged assets, rationalise the Group's geographic footprint, and redeploy capital to core growth areas.

Following the SABIC Board's approval, ETP in Americas and Europe was classified as a disposal group held for sale and presented as a 'discontinued operation' under IFRS 5 *'Non-current Assets Held for Sale and Discontinued Operations'* as at 31 December 2025. The assets and liabilities pertaining to this disposal group were segregated and disclosed separately as 'held for sale' within these condensed consolidated interim financial statements. These items were measured at lower of the carrying amount and fair value less costs to sell till the date of disposal. Accordingly, depreciation and amortisation of assets within the disposal group had ceased from the date of classification.

The results of ETP in Americas and Europe are reported as discontinued operation in the condensed consolidated interim statement of income and condensed consolidated interim statement of cash flows for all periods presented until 3 August 2026.

Fair value less costs to sell of the disposal group has been regularly re-measured until 3 August 2026. In determining fair value, the underlying assumptions remain consistent with the year ended 31 December 2025. The primary significant unobservable inputs used in this Level 3 fair value measurement were discount rate and valuation multiples.

On 24 June 2026, SABIC signed the final share purchase agreement with Mutares SE & Co KGaA ("Mutares") for acquiring all SABIC's shares in ETP in Americas and Europe. The terms and conditions are substantially consistent with those set out in the previously signed initial agreement, as announced by SABIC on 8 January 2026.

As per 3 August 2026, all regulatory approvals from the relevant authorities for the transaction have been obtained and satisfied all conditions related to transfer of the ownership of ETP in Americas and Europe. As a result, ETP in Americas and Europe was deconsolidated in the condensed consolidated interim financial statements and the loss on sale of ETP in Americas and Europe was reported at total sale consideration less total net assets of ETP in Americas and Europe, and less the necessary cost for the sale.

The final amount of the total sale consideration will be determined once the completion accounts are concluded in line with the agreement which is expected during the first half of 2027.

All amounts in thousands of Saudi Riyals unless otherwise stated

5. DISCONTINUED OPERATIONS (CONTINUED)

5.2 DISPOSAL of ENGINEERING THERMOPLASTICS BUSINESS IN THE AMERICAS AND EUROPE (CONTINUED)

5.2.1 FINANCIAL PERFORMANCE AND CASH FLOW INFORMATION

Following table presents the financial performance of discontinued operation for the one-month and seven-month periods ended 31 July 2026 and three and nine-month periods ended 30 September 2025 capturing the effects of fair value re-measurement at initial recognition:

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Revenue	683,496	1,782,779	4,541,272	5,348,600
Depreciation, amortisation and impairment	-	(232,078)	-	(704,615)
Cost of sales and other expenses, net	(838,137)	(1,971,845)	(5,343,884)	(6,112,190)
Finance income and expenses	(1,800)	(7,054)	(19,595)	(23,563)
Loss before income tax	(156,441)	(428,198)	(822,207)	(1,491,768)
Income tax benefit (expense)	12,538	(399,664)	(27,739)	(421,673)
Loss after income tax	(143,903)	(827,862)	(849,946)	(1,913,441)
Fair value re-measurement loss	-	-	(554,353)	-
Reclassification of other comprehensive loss (ii)	(1,284,701)	-	(1,284,701)	-
Loss from discontinued operation	(1,428,604)	(827,862)	(2,689,000)	(1,913,441)
Other comprehensive income (i)	132,282	(22,127)	223,361	(112,202)
Reclassification of other comprehensive loss (ii)	1,284,701	-	1,284,701	-
Total comprehensive loss from discontinued operation	(11,621)	(849,989)	(1,180,938)	(2,025,643)

(i) Includes re-measurement on defined benefit plans and foreign currency translation adjustments.

(ii) Other comprehensive loss related to foreign currency translation was transferred from other reserves to condensed consolidated interim statement of income upon sale of ETP in Americas and Europe and this has been presented under 'net loss from discontinued operations'.

Following table presents the cash flow information of discontinued operation for seven-month period ended 31 July 2026 and nine-month period ended 30 September 2025:

For the nine-month period ended 30 September	2026	2025
Net cash generated from operating activities (i)	72,586	395,949
Net cash used in investing activities	-	(348,713)
Net cash used in financing activities	(20,310)	(12,990)
Net increase in cash and cash equivalents	52,276	34,246

(i) This includes all intercompany cash movements.

Loss before zakat and income tax from discontinued operation, as presented in the condensed consolidated interim statement of cash flows, amounted to ﷼ 2,661 million including the fair value re-measurement on assets held for sale (30 September 2025: ﷼ 1,492 million).

5.2.2 ASSETS AND LIABILITIES OF DISPOSAL GROUP CLASSIFIED AS HELD FOR SALE

The carrying amounts of assets and liabilities of disposal group classified as held for sale after allocating fair value re-measurement loss were:

As at	31 December 2025
Assets held for sale	
Property, plant and equipment, right-of-use assets and intangible assets	1,703,045
Inventories	2,234,950
Trade receivables	714,876
Other assets	297,456
Cash and cash equivalents	194,210
	5,144,537
Liabilities directly associated with assets held for sale	
Employee benefits	678,269
Other liabilities	1,053,718
Trade payables	902,969
	2,634,956
Net assets	2,509,581

All amounts in thousands of Saudi Riyals unless otherwise stated

5. DISCONTINUED OPERATIONS (CONTINUED)

5.2 DISPOSAL of ENGINEERING THERMOPLASTICS BUSINESS IN THE AMERICAS AND EUROPE (CONTINUED)

5.2.3 LOSS ON SALE OF ENGINEERING THERMOPLASTICS BUSINESS IN THE AMERICAS AND EUROPE

Consideration received or receivable:	
Cash	30,205
Total receivables (i)	3,135,172
Total sale consideration	3,165,377
Less: cost to sell and other adjustments	(320,486)
Less: carrying amount of net assets sold	(8,728,029)
Loss on sale of ETP in Americas and Europe (ii)	(5,883,138)

(i) Total receivables include contingent consideration comprising an earn-out arrangement entitling the recipient, SABIC, to 30% of free cash flows of ETP in Americas and Europe for a period of four years, commencing from the year after the second anniversary of the transaction's closing. In addition, it includes 30% of the net proceeds realised upon exit by Mutares, should such a monetisation event occur, with a minimum guaranteed amount of ﷼ 263 million payable to SABIC at the earlier of four years after the second anniversary or exit.

The fair value of the receivables for contingent consideration is regularly re-measured. In determining fair value, the underlying assumptions remain consistent with those used to determine fair value less costs for selling the group as of 31 December 2025. The primary significant unobservable inputs used in this Level 3 fair value measurement were discount rate and valuation multiples. The discount rates utilized in the assessment were 11.5% and 14.5%, and a change in the discount rate by 100 basis points would result in a corresponding change in fair value of around ﷼ 126 million. The valuation multiple applied for anticipated monetisation was 8x; a change in multiple by 1x would cause the fair value to change by around ﷼ 238 million.

(ii) Loss on sale of ETP in Americas and Europe includes fair value re-measurement loss recorded during the nine-month period ended 30 September 2026 amounting to ﷼ 554 million (31 December 2025: ﷼ 5,329 million).

(iii) Other comprehensive income related to employee benefits amounting to ﷼ 110 million was transferred from other reserves to retained earnings upon sale of ETP in Americas and Europe and presented in the condensed consolidated interim statement of changes in equity.

The following represents the carrying amounts of assets and liabilities of ETP in Americas and Europe at the date of disposal:

As at	31 July 2026
Assets held for sale	
Property, plant and equipment, right-of-use assets and intangible assets	7,003,707
Inventories	2,633,777
Trade receivables	1,268,082
Other assets	432,672
Cash and cash equivalents	246,486
	11,584,724
Liabilities directly associated with assets held for sale	
Employee benefits	527,530
Other liabilities	1,181,313
Trade payables	1,147,852
	2,856,695
Net assets	8,728,029

All amounts in thousands of Saudi Riyals unless otherwise stated

6. SIGNIFICANT MATTERS DURING THE PERIOD

6.1 CONFLICT IN THE MIDDLE EAST

The geopolitical conflict in the Middle East has created widespread disturbances in economic conditions and business environments. SABIC is monitoring risks and uncertainties related to its operations, including disruptions of transport routes to customers, plant underutilisations or shutdowns, asset conditions, elevated logistical cost as well as feedstock supply dynamics, besides upward price movements of certain finished products. In response, SABIC continues to leverage its global operating model, operational flexibility, resilient supply chain network, and integration with Saudi Aramco to manage these risks, uncertainties and disruptions to operations.

SABIC has assessed its significant accounting estimates and judgments mainly related to asset impairments, recoverability of trade receivables, inventory valuation and gross margin forecast. As of 30 September 2026, management concluded that these factors have not had a material impact on these condensed consolidated interim financial statements.

As of the date of approval of these condensed consolidated interim financial statements, the geopolitical situation continues to remain volatile and uncertain. Based on current assessments, implications on SABIC's future financial performance and position are likely with the prospect of a continuous closure of the Strait of Hormuz, potential threats to SABIC's manufacturing facilities and unstable feedstock supply. While SABIC will continue to monitor the developments and will actively manage any exposures, the potential financial impact cannot be reliably estimated at this time in light of the prevailing uncertainties.

6.2 DEBT

On 24 February 2026, the Group signed an agreement with Bank of China Limited to obtain a revolving loan amounting to CNY 2,086 million (equivalent to ﷼ 1,125 million). The revolving loan facility is available for three years at a fixed rate of 2.11% per annum. The revolving loan amount has been drawn in full to meet the working capital requirements and is presented as a non-current liability in these condensed consolidated interim financial statements.

6.3 TERM LOAN FACILITY

On 21 May 2026, the Group signed an agreement with 'Aramco Asia Singapore Pte. Ltd', a subsidiary of Saudi Aramco, to obtain a term loan of USD 4,600 million (equivalent to ﷼ 17,250 million). The loan has been fully drawn and utilised to repay the existing revolving credit facility amounting to USD 2,850 million (equivalent to ﷼ 10,688 million) with 'Aramco Overseas Company B.V.', a subsidiary of Saudi Aramco. The loan, drawn in three tranches, is repayable over periods of five, ten, and fifteen years respectively at variable interest rates in conformity with the prevalent market interest rates. This term loan is presented as 'non-current liability' in these condensed consolidated interim financial statements.

The movements in debt as reflected in the condensed consolidated interim statement of cash flows primarily relate to the above borrowings, as well as drawdowns and repayments of existing commercial loans.

6.4 SHARE OF RESULTS FROM INTEGRAL JOINT VENTURES

During the period ended 30 September 2026, the share of results from integral joint ventures included an amount of ﷼ 422 million related to insurance claim.

6.5 SHORT-TERM BORROWING

During the period ended 30 September 2026, the Group drew down ﷼ 600 million under an existing financing facility at a variable rate. The facility is payable within one year and has therefore been classified as a 'short-term borrowing' in the condensed consolidated interim statement of financial position. The proceeds were used to settle an outstanding balance with a third-party vendor, and the payment was made directly by the bank on behalf of the Group. This transaction is considered as a non-cash transaction in the condensed consolidated interim statement of cash flows.

All amounts in thousands of Saudi Riyals unless otherwise stated

6. SIGNIFICANT MATTERS DURING THE PERIOD (CONTINUED)

6.6 REVERSAL OF IMPAIRMENT IN CLARIANT AG

During the period ended 30 September 2026, the share price of CLARIANT AG has increased to CHF 10.70 as at 30 September 2026 from CHF 7.05 as at 30 June 2026, which has resulted in reversal of impairment amounting to ﷼ 1,883 million. This was recognised and presented within 'Impairment reversal (loss) from associates and non-integral joint ventures' in the condensed consolidated interim statement of income.

6.7 INVESTMENT PROPERTY

During the period ended 30 September 2026, based on the decision of the SABIC Board and the intended commercial use, the Group reclassified one freehold land in Riyadh from 'Property, plant and equipment' to 'Investment property' in the condensed consolidated interim statement of financial position. The carrying amount of the land at the date of reclassification was ﷼ 487 million. The Group has applied the cost model for this investment property.

7. FAIR VALUE MEASUREMENT

The table below presents the assets and liabilities which are measured at fair value on a recurring basis:

	As at 30 September 2026				As at 31 December 2025			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial assets								
Investment in equity instruments	-	499,743	48,579	548,322	-	36,582	267,678	304,260
Derivative financial instruments	-	-	2,422,906	2,422,906	-	-	2,421,604	2,421,604
Other receivables (refer Note 5.2.3)	-	-	2,542,500	2,542,500	-	-	-	-
Certificates of deposits and equity instruments	48,683	452,400	105,973	607,056	310,199	592,608	-	902,807
	48,683	952,143	5,119,958	6,120,784	310,199	629,190	2,689,282	3,628,671
Financial liabilities								
Derivative financial instruments	-	-	911,250	911,250	-	-	911,250	911,250
Obligations to acquire the remaining shares of certain subsidiaries	-	-	959,644	959,644	-	-	959,644	959,644
	-	-	1,870,894	1,870,894	-	-	1,870,894	1,870,894

There were no assets or liabilities measured on a non-recurring basis. The valuation methods, assumptions and classification methodology used in this disclosure are in line with the annual consolidated financial statements for the year ended 31 December 2025. During the nine-month period ended 30 September 2026, the group re-assessed and transferred certain investments in equity instruments amounting to ﷼ 271 million from Level 3 to Level 2 based on availability of certain information. Other movements in Level 3 instruments during the period are not significant.

The fair values of trade receivables, short-term investments, cash and cash equivalents, trade payables and other financial assets and financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. SABIC accounts for a number of financial instruments, which are measured at amortised cost. The fair value of the majority of these instruments approximates their carrying values, except for debt which has a carrying value amounting to ﷼ 42,432 million and fair value amounting to ﷼ 41,285 million as at 30 September 2026 (31 December 2025: carrying value amounting to ﷼ 33,546 million and fair value amounting to ﷼ 32,766 million).

An amount of ﷼ 183 million related to other comprehensive loss was transferred from other reserves to retained earnings, upon divestment of equity securities measured at FVOCI.

There is no material unquoted equity instrument to be disclosed separately.

7. FAIR VALUE MEASUREMENT (CONTINUED)

The following table summarises information about the significant unobservable inputs used in Level 3 fair value measurements:

	Fair value as at			Range		
Description	30 September 2026	31 December 2025	Significant unobservable input	30 September 2026	31 December 2025	Relationship of unobservable inputs to fair value
Derivative financial assets	2,422,906	2,421,604	Call option valuation:			
			Equity value to EBITDA multiple	7.0	7.0	+/- 10% change would result in change in fair value by ﷼ 497,936 / ﷼ (454,409) (2025: ﷼ 497,936 / ﷼ (454,409))
			Implied volatility	25%	25%	+/- 10% change would result in change in fair value by ﷼ 377,861 / ﷼ (280,675) (2025: ﷼ 377,861 / ﷼ (280,675))
			Assumed dividend yield	0% to 9.5%	0% to 9.5%	+/- 10% change would result in change in fair value by ﷼ 226,641 / ﷼ (206,379) (2025: ﷼ 226,641 / ﷼ (206,379))
			Risk free rate	3.6% to 4.9%	3.6% to 4.9%	+/- 10% change would result in change in fair value by ﷼ 42,777 (2025: ﷼ 42,777)
Derivative financial liabilities	911,250	911,250	Put options and forward contracts:			
			Equity value to EBITDA multiple	6.50	6.50	+/- 10% change would result in change in fair value by ﷼ 131,220 (2025: ﷼ 131,220)
			Dividend to EBITDA %	33.1%	33.1%	+/- 10% change would result in change in fair value by ﷼ 48,296 (2025: ﷼ 48,296)
			Discount rate	10.6%	10.6%	+/-100 bps change in discount rate would result in change in fair value by ﷼ 13,669 (2025: ﷼ 13,669)

All amounts in thousands of Saudi Riyals unless otherwise stated

8. REVENUE

Revenue can be broken down as follows:

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Sales of goods	27,476,392	28,045,360	77,068,068	84,607,673
Logistic services	592,984	896,672	1,650,817	2,705,438
Other revenue	98,762	135,971	407,808	1,259,440
	28,168,138	29,078,003	79,126,693	88,572,551

Refer Note 10 for the segment and geographical distribution of revenue.

9. RELATED PARTY TRANSACTIONS AND BALANCES

Significant related party transactions and balances can be broken down as follows:

	Sales to related parties			
	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Associates	14,334	17,956	58,405	64,035
Joint ventures	2,278,243	1,853,580	5,243,283	6,100,878
Saudi Aramco	1,837	3,662	30,980	13,258
Saudi Aramco's subsidiaries, joint ventures and associates	3,646,664	2,507,596	8,248,864	8,150,000

	Purchases from related parties			
	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Associates	1,687,537	1,588,557	3,870,858	4,339,685
Joint ventures	5,250,492	4,638,553	14,284,891	14,639,081
Saudi Aramco	4,429,507	5,148,791	14,209,776	16,706,919
Saudi Aramco's subsidiaries, joint ventures and associates	3,927,542	5,135,767	13,658,599	15,588,768

	As at 30 September 2026		As at 31 December 2025	
	Amounts owed by related parties	Amounts owed to related parties	Amounts owed by related parties	Amounts owed to related parties
Associates	11,954	629,053	37,159	719,429
Joint ventures	5,598,588	5,978,452	3,603,302	5,520,211
Saudi Aramco	31,051	5,716,541	15,317	3,655,683
Saudi Aramco's subsidiaries, joint ventures and associates	1,213,175	1,636,054	1,304,334	2,401,573

	As at 30 September 2026		As at 31 December 2025	
	Loans to related parties	Loan from related parties	Loans to related parties	Loan from related parties
Associates	28,908	-	28,908	-
Joint ventures	423,409	-	423,409	-
Saudi Aramco's subsidiary	-	17,530,423	-	10,397,249

During the nine-month period ended 30 September 2026, finance income from loans owed by related parties and finance expense from loans owed to related parties amounted to ﷼ 239 million and ﷼ 1,099 million respectively (30 September 2025: finance income and finance expense amounted to ﷼ 41 million and ﷼ 342 million respectively).

Composition of key management personnel and their compensation policies remain consistent with 2025.

9. RELATED PARTY TRANSACTIONS AND BALANCES (CONTINUED)

GOVERNMENT, SEMI-GOVERNMENT AND OTHER ENTITIES WITH GOVERNMENT OWNERSHIP OR CONTROL

Transactions and balances with entities controlled by the Saudi government can be shown as follows:

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	2026	2025
Purchases of goods and services	482,202	664,873	1,499,565	1,690,676
Sales of goods and services	18,618	75,027	68,193	217,848

As at	30 September 2026	31 December 2025
Payables	91,424	164,584
Receivables (i)	19,336	1,959,968
Short-term investments with banks	2,990,678	4,177,078
Cash and cash equivalents held with banks	6,838,648	5,745,786
Borrowings	14,938,260	14,547,785
Lease liabilities	1,346,787	1,385,019

(i) During the period ended 30 September 2026, SABIC received ﷼ 2,000 million from Public Investment Fund against sale of Hadeed, an entity controlled by the Saudi government, resulting in full settlement of the receivable at the reporting date (31 December 2025: ﷼ 1,929 million). Furthermore, at 30 September 2026, receivables included receivable from Hadeed against services amounting to ﷼ 13 million (31 December 2025: ﷼ 27 million).

(ii) Property, plant and equipment of certain subsidiaries in the KSA are pledged to the Saudi Industrial Development Fund ("SIDF") as security for its term loans amounting to ﷼ 3,783 million (31 December 2025: ﷼ 3,837 million).

10. SEGMENT INFORMATION

For internal reporting and management performance purposes, the Group is structured into following business segments:

The **Petrochemicals** segment is comprised of two primary product categories: Chemicals and Polymers.

- **Chemicals** products are manufactured from a variety of hydrocarbon feedstock, including Methane, Ethane, Propane, Butane, and light Naphtha. The product range includes Olefins, Methanol, Aromatics, Glycols, Carbon Dioxide, Methyl Tert-Butyl Ether (MTBE).
- **Polymers** products include Polyethylene (PE), Polypropylene (PP), Polycarbonate (PC), Specialties products and other Polymers:
  - The PE product range encompasses linear low-density polyethylene (LLDPE), low-density polyethylene (LDPE), and high-density polyethylene (HDPE).
  - The PP product lines include homo, random, and impact Polypropylene, as well as Polypropylene compounds, homo polymer, random copolymer, impact copolymer, and specialty automotive grades.
  - Other notable products include Polycarbonate (PC), Polyvinyl Chloride (PVC), Polyethylene Terephthalate (PET), Polystyrene (PS) and Acrylonitrile Butadiene Styrene (ABS).

The **Agri-Nutrients** segment consists of a range of fertiliser products including Urea, Ammonia, Phosphate, as well as compound fertilisers.

10. SEGMENT INFORMATION (CONTINUED)

Subsequent to year ended 31 December 2025, management has introduced following new reporting changes in segment information in addition to the above which are in line with business operating model and the internal management reporting framework:

- **Specialties** segment, which formerly was part of 'Polymers – Petrochemicals' operation segment – comprises resins branded under NORYL™, ULTEM™, EXTEM™, and SILTEM™, a range of LNP™ compounds and copolymers, and a variety of thermosets and additives.
- **Corporate** segment includes corporate functions such as corporate manufacturing, finance, information technology, human resources, technology and innovations. The Corporate segment generates revenues and income primarily from providing enabling services internally based on the demand of the operating segments. Cost for Group's steering by corporate headquarters and for central or strategic activities, are not charged or allocated to the operating segments and remain within the Corporate segment.
- **Eliminations** cover consolidation effects of inter-segment transactions between the above segments.

Based on above changes, the segment information for prior period of all reporting segments has been restated in line with current period's presentation.

Intersegment revenue may generally be recorded either at values that approximate third-party selling prices or at prices mutually agreed by management of the segments.

The Chief Executive Officer continues to monitor the results of above segments for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on income from operations in the condensed consolidated interim financial statements which has changed from the measure of profit or loss after year ended 31 December 2025.

Finance income and finance costs, which are not allocated to any business segments, reconcile the total of segments' income (loss) from operations to Group's income before zakat and income tax.

10. SEGMENT INFORMATION (CONTINUED)

The segments' financial details are shown below:

	For the three-month period ended 30 September 2026					
	Petrochemicals	Agri-nutrients	Specialties	Corporate	Eliminations	Continuing operations
External revenue	22,945,780	3,221,718	2,000,640	-	-	28,168,138
Intersegment revenue	274,034	11,333	32,280	800,177	(1,117,824)	-
Income (loss) before interest, taxes and zakat, depreciation, amortisation and impairment	4,009,058	647,206	409,012	(361,524)	32,348	4,736,100
Depreciation, amortisation and impairment	(2,310,730)	(196,243)	(131,681)	(37,508)	-	(2,676,162)
Income (loss) from operations	1,698,328	450,963	277,331	(399,032)	32,348	2,059,938
Share of results of associates and non-integral joint ventures	(63,659)	(56,638)	-	-	-	(120,297)
Impairment reversal (loss) from associates and non-integral joint ventures	1,882,500	-	-	-	-	1,882,500
Purchase of property, plant and equipment and intangible assets	912,710	182,972	81,035	79,196	-	1,255,913

	For the three-month period ended 30 September 2025					
	Petrochemicals	Agri-nutrients	Specialties	Corporate	Eliminations	Continuing operations
External revenue	23,888,521	3,401,681	1,787,801	-	-	29,078,003
Intersegment revenue	304,517	7,035	83,732	1,173,750	(1,569,034)	-
Income (loss) before interest, taxes and zakat, depreciation, amortisation and impairment	3,497,133	1,417,776	303,147	(178,367)	4,206	5,043,895
Depreciation, amortisation and impairment	(2,356,531)	(201,263)	(168,928)	(37,085)	-	(2,763,807)
Income (loss) from operations	1,140,602	1,216,513	134,219	(215,452)	4,206	2,280,088
Share of results of associates and non-integral joint ventures	(241,227)	378,908	-	-	-	137,681
Impairment reversal (loss) from associates and non-integral joint ventures	-	-	-	-	-	-
Purchase of property, plant and equipment and intangible assets	1,432,789	182,312	61,671	183,270	-	1,860,042

10. SEGMENT INFORMATION (CONTINUED)

	For the nine-month period ended 30 September 2026					
	Petrochemicals	Agri-nutrients	Specialties	Corporate	Eliminations	Continuing operations
External revenue	65,176,703	8,329,640	5,620,350	-	-	79,126,693
Intersegment revenue	1,065,035	26,754	153,513	3,589,052	(4,834,354)	-
Income (loss) before interest, taxes and zakat, depreciation, amortisation and impairment	9,144,264	2,701,658	1,231,934	(620,844)	217,708	12,674,720
Depreciation, amortisation and impairment	(7,269,650)	(583,747)	(481,287)	(119,900)	-	(8,454,584)
Income (loss) from operations	1,874,614	2,117,911	750,647	(740,744)	217,708	4,220,136
Share of results of associates and non-integral joint ventures	69,089	6,019	-	-	-	75,108
Impairment reversal (loss) from associates and non-integral joint ventures	1,882,500	-	-	-	-	1,882,500
Purchase of property, plant and equipment and intangible assets	3,098,938	433,592	160,431	261,096	-	3,954,057

	For the nine-month period ended 30 September 2025					
	Petrochemicals	Agri-nutrients	Specialties	Corporate	Eliminations	Continuing operations
External revenue	73,782,187	9,642,419	5,147,945	-	-	88,572,551
Intersegment revenue	1,136,196	27,923	211,227	3,525,000	(4,900,346)	-
Income (loss) before interest, taxes and zakat, depreciation, amortisation and impairment	9,335,078	3,741,254	801,694	(419,234)	(74,596)	13,384,196
Depreciation, amortisation and impairment	(6,948,141)	(637,156)	(439,209)	(114,431)	-	(8,138,937)
Income (loss) from operations	2,386,937	3,104,098	362,485	(533,665)	(74,596)	5,245,259
Share of results of associates and non-integral joint ventures	(636,138)	881,929	-	-	-	245,791
Impairment reversal (loss) from associates and non-integral joint ventures	(722,869)	-	-	-	-	(722,869)
Purchase of property, plant and equipment and intangible assets	4,033,338	440,355	146,759	465,322	-	5,085,774

All amounts in thousands of Saudi Riyals unless otherwise stated

10. SEGMENT INFORMATION (CONTINUED)

INVESTMENTS IN ASSOCIATES AND JOINT VENTURES

As at	30 September 2026	31 December 2025
Petrochemicals	26,311,034	24,213,212
Agri-nutrients	9,458,664	9,113,177
	35,769,698	33,326,389

GEOGRAPHICAL DISTRIBUTION FOR INVESTMENTS IN ASSOCIATES AND JOINT VENTURES

	As at 30 September 2026		As at 31 December 2025	
		%		%
KSA	29,092,919	81	27,619,752	83
Europe	6,124,661	17	5,175,491	15
Americas	552,118	2	531,146	2
	35,769,698	100	33,326,389	100

Investments in associates and joint ventures by region are based on the location of the SABIC entity holding the investments.

GEOGRAPHICAL DISTRIBUTION OF REVENUE

	For the three-month period ended 30 September 2026		For the three-month period ended 30 September 2025	
		%		%
KSA	5,117,775	18	4,541,164	16
China	5,178,252	18	5,543,544	19
Rest of Asia	8,036,659	29	8,305,838	29
Europe	2,850,458	10	2,389,901	8
Americas	3,186,290	11	3,518,480	12
Africa	2,515,867	9	2,395,007	8
Others	1,282,837	5	2,384,069	8
	28,168,138	100	29,078,003	100

	For the nine-month period ended 30 September 2026		For the nine-month period ended 30 September 2025	
		%		%
KSA	14,244,072	18	13,956,710	16
China	14,496,478	18	17,194,195	19
Rest of Asia	20,425,715	26	24,620,304	28
Europe	7,896,350	10	7,735,419	9
Americas	10,059,334	13	9,623,652	11
Africa	6,998,008	9	7,361,696	8
Others	5,006,736	6	8,080,575	9
	79,126,693	100	88,572,551	100

The revenue information above is based on the locations of the customers.

GEOGRAPHICAL DISTRIBUTION FOR NON-CURRENT ASSETS EXCLUDING FINANCIAL ASSETS AND DEFERRED TAX ASSETS

	As at 30 September 2026		As at 31 December 2025	
		%		%
KSA	88,431,729	78	77,004,852	74
Americas	14,215,504	13	20,515,301	14
Europe	7,942,895	7	17,625,393	10
Asia	2,579,148	2	2,659,930	2
Others	8,224	-	14,709	-
	113,177,500	100	117,820,185	100

All amounts in thousands of Saudi Riyals unless otherwise stated

11. APPROPRIATIONS

On 14 Safar 1448H (corresponding to 28 July 2026), SABIC declared interim cash dividends upon the Board's decision for the first half of financial year 2026 amounting to ﷼ 3,300 million (at ﷼ 1.10 per share). This has been distributed to the shareholders on 19 Rabi' Al-Awwal 1448H (corresponding to 1 September 2026).

On 14 of Ramadan 1447H (corresponding to 3 March 2026), SABIC declared interim cash dividends amounting to ﷼ 4,500 million (at ﷼ 1.50 per share) for the second half of financial year 2025. This has been distributed to the shareholders on 12 Shawwal 1447H (corresponding to 31 March 2026).

On 6 Safar 1447H (corresponding to 31 July 2025), SABIC declared interim cash dividends upon the Board's decision for the first half of the year 2025 amounting to ﷼ 4,500 million (at ﷼ 1.50 per share). This has been distributed to the shareholders on 17 Rabi' Al-Awwal 1447H (corresponding to 9 September 2025).

On 4 Ramadan 1446H (corresponding to 4 March 2025), SABIC distributed interim cash dividends amounting to ﷼ 5,100 million (at ﷼ 1.70 per share) for the second half of 2024.

12. SUBSEQUENT EVENTS

There have been no significant subsequent events other than those presented elsewhere in these condensed consolidated interim financial statements since the period ended 30 September 2026, which would have a material impact on the financial position of the Group as reflected in these condensed consolidated interim financial statements.