

دلّـــه الصحيّة

Dallah Health

DALLAH HEALTHCARE COMPANY

(A Saudi Joint Stock Company)

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

(UNAUDITED)

For the three-month and nine-month periods ended 30 September 2026

together with the

INDEPENDENT AUDITOR'S REVIEW REPORT

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KPMG Professional Services Company
Roshn Front, Airport Road
P. O. Box 92876
Riyadh 11663
Kingdom of Saudi Arabia
Commercial Registration No. 10104245494

Headquarters in Riyadh

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية
واجهة روشن، طريق المطار
صندوق بريد ٩٢٨٧٦
الرياض ١١٦٦٣
المملكة العربية السعودية
سجل تجاري رقم١٠١٠٤٢٤٥٤٩٤

المركز الرئيسي في الرياض

Independent auditor's report on review of condensed consolidated interim financial statements

To the Shareholders of Dallah Healthcare Company (Saudi Joint Stock Company)

Introduction

We have reviewed the accompanying 30 September 2026 condensed consolidated interim financial statements of **Dallah Healthcare Company ("the Company") and its subsidiaries ("the Group")** which comprises:

- the condensed consolidated interim statement of financial position as at 30 September 2026;
- the condensed consolidated interim statement of profit or loss for the three-month and nine-month periods ended 30 September 2026;
- the condensed consolidated interim statement of comprehensive income for the three-month and nine-month periods ended 30 September 2026;
- the condensed consolidated interim statement of changes in equity for the nine-month period ended 30 September 2026;
- the condensed consolidated interim statement of cash flows for the nine-month period ended 30 September 2026; and
- the notes to the condensed consolidated interim financial statements.

Management is responsible for the preparation and presentation of these condensed consolidated interim financial statements in accordance with 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 the 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 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 30 September 2026 condensed consolidated interim financial statements of **Dallah Healthcare Company and its subsidiaries** are not prepared, in all material respects, in accordance with IAS 34, 'Interim Financial Reporting' that is endorsed in the Kingdom of Saudi Arabia.

KPMG Professional Services Company



Fahad Mubark Aldossari
License No: 469
Riyadh on: 29 Jumada Al-Awwal, 1448H
Corresponding to: 9 November 2026



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DALLAH HEALTHCARE COMPANY "A Saudi Joint Stock Company"

CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

(All amounts in Saudi Riyals "﷼" unless otherwise stated)

	Notes	As of 30 September 2026 (Unaudited)	As of 31 December 2025 (Audited)
ASSETS			
Non-current assets			
Property and equipment	5	**4,740,749,165**	4,480,247,213
Right-of-use assets		**162,012,985**	171,676,156
Intangible assets and goodwill		**699,588,570**	704,495,008
Equity-accounted investees	6	**1,752,629,754**	1,833,559,643
Financial assets at fair value through other comprehensive income		**959,167**	875,932
Total non-current assets		**7,355,939,641**	7,190,853,952
Current assets			
Inventories		**421,958,279**	359,678,478
Prepayments and other current assets		**187,519,104**	162,209,193
Due from related parties and others		**939,180**	6,649,339
Unbilled revenue		**20,247,034**	8,926,101
Trade receivables	8	**1,576,621,310**	1,196,422,012
Cash and cash equivalents		**95,742,985**	210,565,408
Total current assets		**2,303,027,892**	1,944,450,531
Total assets		**9,658,967,533**	9,135,304,483
EQUITY AND LIABILITIES			
Equity			
Share capital	1,2d	**1,218,897,230**	1,015,747,690
Share premium	1,2d	**1,366,441,486**	1,475,976,054
Statutory reserve	1	**--**	93,614,972
Treasury shares	1	**(130,415,400)**	(74,021,614)
Retained earnings		**2,041,326,916**	1,574,320,480
Fair value reserve		**(3,168,973)**	(3,252,208)
Equity attributable to owners of the Company		**4,493,081,259**	4,082,385,374
Non-controlling interests		**31,051,222**	37,645,990
Total equity		**4,524,132,481**	4,120,031,364
LIABILITIES			
Non-current liabilities			
Long-term Murabaha financing	9	**3,139,896,977**	2,942,933,467
Long-term lease liabilities		**115,544,525**	125,950,619
Employee benefits		**405,810,580**	374,341,690
Long-term payables		**1,039,963**	1,424,772
Total Non-current liabilities		**3,662,292,045**	3,444,650,548
Current liabilities			
Short-term Murabaha financing	9	**459,597,032**	615,413,564
Current portion of long-term Murabaha financing	9	**213,835,024**	204,235,856
Current portion of lease liabilities		**45,756,576**	45,490,047
Trade payables and others		**424,149,606**	410,047,867
Due to related parties and others		**26,094**	1,921,495
Accrued expenses and other current liabilities		**304,827,033**	271,585,715
Provision for zakat	10	**24,351,642**	21,928,027
Total current liabilities		**1,472,543,007**	1,570,622,571
Total liabilities		**5,134,835,052**	5,015,273,119
Total equity and liabilities		**9,658,967,533**	9,135,304,483

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

CFO	CEO	CHAIRMAN
Amine Hariz	Muteab bin Abdullah Altukeas	Tarek Othman Alkasabi

DALLAH HEALTHCARE COMPANY "A Saudi Joint Stock Company"

CONDENSED CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS

(All amounts in Saudi Riyals "﷼" unless otherwise stated)

	Notes	For the three-month period ended 30 September		For the nine-month period ended 30 September	
		2026	2025	**2026**	2025
		(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)
Revenue	11	**1,085,820,916**	1,061,262,327	**3,206,980,873**	2,956,448,522
Cost of revenue		**(709,887,883)**	(680,645,485)	**(2,109,603,635)**	(1,902,340,687)
Gross profit		**375,933,033**	380,616,842	**1,097,377,238**	1,054,107,835
Selling and marketing expenses		**(16,377,107)**	(25,147,586)	**(60,063,533)**	(73,962,328)
General and administrative expenses		**(200,445,457)**	(193,672,027)	**(606,339,844)**	(523,181,218)
Impairment loss on trade receivables	8	**(31,173,959)**	(13,288,662)	**(59,900,266)**	(40,804,991)
Other income		**376,960,527**	9,082,258	**403,467,680**	74,316,106
Operating profit		**504,897,037**	157,590,825	**774,541,275**	490,475,404
Finance cost		**(56,804,733)**	(17,828,604)	**(153,409,210)**	(90,363,932)
Group's share of results from equity accounted investees	6	**3,707,395**	10,098,766	**23,763,649**	31,507,289
Profit for the period before zakat		**451,799,699**	149,860,987	**644,895,714**	431,618,761
Zakat	10	**(15,035,227)**	(5,185,000)	**(22,281,130)**	(2,514,211)
Profit for the period		**436,764,472**	144,675,987	**622,614,584**	429,104,550
Profit for the period attributable to:					
Owners of the Company		**436,087,447**	141,901,209	**620,615,258**	421,721,843
Non-controlling interests		**677,025**	2,774,778	**1,999,326**	7,382,707
		436,764,472	144,675,987	**622,614,584**	429,104,550
Basic and diluted earnings per share	12	**3.61**	1.17	**5.13**	3.51

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

CFO	CEO	CHAIRMAN
Amine Hariz	Muteab bin Abdullah Altukeas	Tarek Othman Alkasabi

DALLAH HEALTHCARE COMPANY "A Saudi Joint Stock Company"

CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

(All amounts in Saudi Riyals "﷼" unless otherwise stated)

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026 (Unaudited)	2025 (Unaudited)	**2026 (Unaudited)**	2025 (Unaudited)
Profit for the period	**436,764,472**	144,675,987	**622,614,584**	429,104,550
Other comprehensive income:				
Items that will not be reclassified to profit or loss				
Gain / (loss) on remeasurement of financial assets at fair value through other comprehensive income	**11,810**	(62,783)	**83,235**	(93,833)
Other comprehensive income / (loss) for the period	**11,810**	(62,783)	**83,235**	(93,833)
Total comprehensive income for the period	**436,776,282**	144,613,204	**622,697,819**	429,010,717
Total comprehensive income for the period attributable to:				
Owners of the Company	**436,099,257**	141,838,426	**620,698,493**	421,628,010
Non-controlling interests	**677,025**	2,774,778	**1,999,326**	7,382,707
	436,776,282	144,613,204	**622,697,819**	429,010,717

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

CFO	CEO	CHAIRMAN
Amine Hariz	Muteab bin Abdullah Altukeas	Tarek Othman Alkasabi

DALLAH HEALTHCARE COMPANY "A Saudi Joint Stock Company"

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

(All amounts in Saudi Riyals "﷼" unless otherwise stated)

	Share capital	Share premium	Statutory reserve	Treasury Shares	Retained earnings	Fair value reserve	Total shareholder' equity	Non-controlling interests	Total equity
For the period ended 30 September 2026 (Unaudited)									
As at 1 January 2026	**1,015,747,690**	**1,475,976,054**	**93,614,972**	**(74,021,614)**	**1,574,320,480**	**(3,252,208)**	**4,082,385,374**	**37,645,990**	**4,120,031,364**
Profit for the period	--	--	--	--	620,615,258	--	620,615,258	1,999,326	622,614,584
Other comprehensive income for the period	--	--	--	--	--	83,235	83,235	--	83,235
Total comprehensive income for the period	--	--	--	--	620,615,258	83,235	620,698,493	1,999,326	622,697,819
Transactions with owners of the Company:									
Share capital increase due to issuance of bonus shares (Note 1)	**203,149,540**	**(109,534,568)**	**(93,614,972)**	--	--	--	--	--	--
Purchase of treasury shares (Note 1)	--	--	--	**(56,393,786)**	--	--	**(56,393,786)**	--	**(56,393,786)**
Dividends (Note 15)	--	--	--	--	**(151,301,656)**	--	**(151,301,656)**	--	**(151,301,656)**
Changes in ownership interest:									
Acquisition of additional non-controlling interest (Note 2d)	--	--	--	--	**(2,307,166)**	--	**(2,307,166)**	**(8,594,094)**	**(10,901,260)**
As at 30 September 2026	**1,218,897,230**	**1,366,441,486**	--	**(130,415,400)**	**2,041,326,916**	**(3,168,973)**	**4,493,081,259**	**31,051,222**	**4,524,132,481**
For the period ended 30 September 2025 (Unaudited)									
As at 1 January 2025	976,811,660	1,027,432,988	93,614,972	(60,455,136)	1,434,282,423	(3,130,637)	3,468,556,270	278,463,658	3,747,019,928
Profit for the period	--	--	--	--	421,721,843	--	421,721,843	7,382,707	429,104,550
Other comprehensive loss for the period	--	--	--	--	--	(93,833)	(93,833)	--	(93,833)
Total comprehensive income for the period	--	--	--	--	421,721,843	(93,833)	421,628,010	7,382,707	429,010,717
Transactions with owners of the Company:									
Share capital increase (Note 1,2d)	38,936,030	--	--	--	--	--	38,936,030	--	38,936,030
Share premium increase (Note 1,2d)	--	448,543,066	--	--	--	--	448,543,066	--	448,543,066
Dividends (Note 15)	--	--	--	--	(151,795,828)	--	(151,795,828)	(6,204,000)	(157,999,828)
Changes in ownership interest:									
Acquisition of additional non-controlling interest (Note 2d)	--	--	--	--	--	--	--	(1,024,000)	(1,024,000)
Non-controlling interest on the date of acquisition of subsidiaries (Note 2d)	--	--	--	--	--	--	--	4,583,834	4,583,834
As at 30 September 2025	1,015,747,690	1,475,976,054	93,614,972	(60,455,136)	1,704,208,438	(3,224,470)	4,225,867,548	283,202,199	4,509,069,747

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

CFO	CEO	CHAIRMAN
Amine Hariz	Muteab bin Abdullah Altukeas	Tarek Othman Alkasabi

DALLAH HEALTHCARE COMPANY "A Saudi Joint Stock Company"

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

(All amounts in Saudi Riyals "﷼" unless otherwise stated)

	Notes	For the nine-month period ended 30 September 2026 (Unaudited)	2025 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit for the period		**622,614,584**	429,104,550
Adjustments:			
Depreciation on property and equipment	5	**145,052,042**	127,615,235
Depreciation on right-of-use assets		**37,129,137**	28,878,811
Amortization on intangible assets		**7,943,409**	6,077,177
Employee benefits charge		**56,994,036**	53,913,749
(Reversal) of write-downs of inventories to net realizable value		**(2,810,884)**	(188,463)
Impairment (reversal) loss on prepayments and other current assets		**1,016,766**	(2,458,463)
Group's share of results from equity accounted investees	6	**(23,763,649)**	(31,507,289)
Impairment loss on trade receivables	8	**59,900,266**	40,804,991
Gains resulting from valuation of in-kind consideration in a real estate fund	6	**--**	(51,434,877)
Gains resulting from sale of equity accounted investees	6	**(365,762,830)**	--
Dividend received from investments at fair value through other comprehensive income		**(12,090)**	--
Loss on sale of property and equipment		**618,456**	872,294
Zakat charge	10	**22,281,130**	2,514,211
Finance cost		**153,409,210**	90,363,932
Changes in operating assets and liabilities:			
Inventories		**(59,468,917)**	(77,854,443)
Unbilled revenue		**(11,320,933)**	3,551,772
Trade receivables		**(440,099,564)**	(174,588,801)
Prepayments and other current assets		**(16,326,677)**	(26,624,585)
Related parties and others, net		**3,814,758**	(10,887,955)
Trade payables		**14,101,739**	(14,040,046)
Accrued expenses and other current liabilities		**47,323,277**	7,412,072
Cash generated from operating activities		**252,633,266**	401,523,872
Zakat paid	10	**(19,857,515)**	(26,813,108)
Employees' benefits paid		**(25,525,145)**	(17,184,611)
Net cash generated from operating activities		**207,250,606**	357,526,153
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property and equipment	5	**(422,360,056)**	(331,956,932)
Acquisition of intangible assets		**(1,751,449)**	(3,858,169)
Proceeds from disposal of property and equipment		**887,468**	--
Net proceeds from sale of equity accounted investees	6	**460,456,368**	--
Acquisition of subsidiaries, net of cash acquired	2d	**--**	(313,820,558)
Acquisition of equity-accounted investees - cash consideration	6	**--**	(8,695,370)
Dividends received from equity-accounted investees	6	**--**	2,210,001
Dividend received from investments at fair value through other comprehensive income		**12,090**	--
Net cash generated from (used in) investing activities		**37,244,421**	(656,121,028)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Murabaha financing	9	**1,413,763,598**	1,601,623,492
Repayment of Murabaha financing	9	**(1,363,017,452)**	(1,013,575,879)
Payment of lease liabilities		**(47,621,093)**	(35,481,368)
Acquisition of additional non-controlling interest	2d	**(10,901,260)**	(1,024,000)
Dividends paid	15	**(151,301,656)**	(154,897,829)
Purchase of treasury shares	1	**(56,393,786)**	--
Long-term payable		**(384,809)**	(394,175)
Finance cost paid		**(143,460,992)**	(110,314,623)
Net cash (used in) generated from financing activities		**(359,317,450)**	285,935,618
Net change in cash and cash equivalents		**(114,822,423)**	(12,659,257)
Cash and cash equivalents at the beginning of the period		**210,565,408**	166,324,649
Cash and cash equivalents at the end of the period		**95,742,985**	153,665,392

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

CFO	CEO	CHAIRMAN
Amine Hariz	Mutcab bin Abdullah Altukeas	Tarek Othman Alkasabi

1. REPORTING ENTITY

Dallah Healthcare Company (the "Company") was established as a Limited Liability Company, registered in the Kingdom of Saudi Arabia under unified number 7001473425 and commercial registration no. 1010128530 dated 13 Rabi Al-Akhar 1415H (corresponding to 18 September 1994).

On 14 Jumada Al-Awwal 1429H (corresponding to 20 May 2008), the Company's Board of Directors converted Dallah Healthcare Company as a Saudi Closed Joint Stock Company. The Company became a listed Company in the Saudi Capital Market on 04 Safar 1434H (corresponding to 17 December 2012). The name of the Company was changed from "Dallah Healthcare Holding Company" to "Dallah Healthcare Company" based on the approval of Extraordinary General Assembly held on 16 Safar 1438H (corresponding to 16 November 2016) after completion of all legal formalities.

The objectives of the Company include operate, manage and maintain the healthcare entities, wholesale medicines and retail of medical and surgical equipment, prosthetics and devices for the disabled, hospital equipment and manufacturing medicines, pharmaceuticals, herbals, health, cosmetics, detergents, disinfectants and packaging in the Kingdom of Saudi Arabia.

The Company's registered office is located at King Fahad Road, Riyadh, Kingdom of Saudi Arabia.

Share Capital & Share premium.

The authorized, issued and paid-up share capital of the Company is ﷼ 1,218,897,230 (31 December 2025: ﷼ 1,015,747,690) consisting of 121,889,723 shares (31 December 2025: 101,574,769 shares) of ﷼ 10 each.

On 17 Rabi' Al-Awwal 1448H (corresponding to 30 August 2026), the Company's Extraordinary General Assembly approved the Board of Directors' recommendation to increase the Company's share capital by granting bonus shares to the Company's shareholders at a rate of 20% of the share capital before the increase. The share capital increase was effected through the capitalization of ﷼ 93,614,972 from the statutory reserve and ﷼ 109,534,568 from the share premium. Accordingly, the number of shares increased to 121,889,723 shares, and the Company's share capital increased to ﷼ 1,218,897,230. The company is currently making the necessary amendments to the Articles of Association and the Commercial Registration.

On 23 Ramadan, 1446H (corresponding to 23 March 2025) the Company issued 3,893,603 new ordinary shares in favour of Ayyan Investment Company to acquire 100% of the shares of Al-Salam Medical Services Company "Currently named Dallah Al-Khobar hospital company" and to acquire 97.41% of the shares of Al-Ahsa Medical Services Company "Currently named Dallah Al-Ahsa hospital company" which resulted in an increase in the Company's share capital amounting ﷼ 38,936,030, and the recognition of additional share premium amounting ﷼ 448,543,066. The company has completed all amendments to its Articles of Association and commercial registration.

Dallah Al Baraka Holding Company (the ultimate parent company), a closed Saudi joint stock company, owns 47.4% of the Company's share capital as of the date of these financial statements.

Treasury shares

On 15 Jumada al-Thani 1445H (corresponding to 28 December 2023), the Company's extraordinary general assembly meeting approved the Company's shares buy-back up to 3,826,189 shares to be used for financing acquisition transactions. On 27 Rabi' Al-Thani 1447H (corresponding to 19 October 2025), the Extraordinary General Assembly approved changing the purpose of the share purchase to be for the Employees Incentive Program with a maximum of 1,000,000 shares.

As of 30 September 2026, the number of treasury shares is 1,200,000 shares (as the treasury shares were entitled to 20% bonus shares) at a total cost of ﷼ 130,415,400 (31 December 2025: 471,821 shares at a total cost of ﷼ 74,021,614).

The increase of 200,000 shares resulted solely from the bonus issue and did not represent an additional purchase of treasury shares by the Company.

2. BASIS OF ACCOUNTING

a) Statement of compliance

These condensed consolidated interim financial statements comprise the interim financial statements of the Company and its subsidiaries (together referred to as the 'Group').

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

The condensed consolidated interim financial statements do not include all of the information and disclosures required for full annual consolidated financial statements and should be read in conjunction with Group's last annual consolidated financial statements as at and for the year ended 31 December 2025. Selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance since the last annual consolidated financial statements.

b) Basis of preparation

These condensed consolidated interim financial statements have been prepared on a going concern basis under accrual basis of accounting and the historical cost convention except for:

- the employees' end of service benefit obligations which are measured using the projected unit credit method and;
- financial assets at fair value through other comprehensive income which are measured at fair value.

c) Functional and presentation currency

These condensed consolidated interim financial statements are presented in Saudi Arabian Riyals ("﷼") which is also the Group's functional currency.

d) Basis of consolidation

The subsidiary companies (referred to as the "Subsidiaries") incorporated into these condensed consolidated interim financial statements are as follows:

	Share in equity%				
Name of subsidiaries	**30 September 2026**	31 December 2025	**Country of operation and Commercial registration**	**Principal activity**	**Capital (﷼)**
Dallah Pharma Company LLC *	**100%**	100%	Kingdom of Saudi Arabia, Commercial registration No.1010410613	Pharmaceutical, herbal & cosmetic distribution & manufacturing.	**4,000,000**
Afyaa Al-Nakheel for Supporting Services Company LLC	**100%**	100%	Kingdom of Saudi Arabia, Commercial registration No.1010404576	Provide manpower & Support services to hospitals and medical centres.	**50,000**
Dallah Namar Hospital Health Company LLC	**100%**	100%	Kingdom of Saudi Arabia, Commercial registration No.1010495218	Operating, managing, equipping and developing hospitals and healthcare facilities, medical polyclinics.	**5,000,000**
Dallah Medical Care Company LLC "Dallah Clinics"	**100%**	100%	Kingdom of Saudi Arabia, Commercial Registration No. 1010189420	Providing of medical services – Medical Clinic	**100,000**
Care Shield Holding Company (Closed Joint Stock Company) **	**100%**	100%	Kingdom of Saudi Arabia, Commercial registration No.1010379441	Managing private hospitals, medical and diagnostic centres, and an analytical laboratory, providing medical services, purchasing lands to build buildings on, and investing these buildings by sale or rent for the benefit of the Company.	**125,000,000**
Dallah Al-Khobar hospital company (Closed Joint Stock Company) ***	**100%**	100%	Kingdom of Saudi Arabia, Commercial Registration No. 2051059611	Operating and managing hospitals	**200,000,000**
Dallah Al-Ahsa hospital company" (Closed Joint Stock Company) ***	**100%**	97.41%	Kingdom of Saudi Arabia, Commercial Registration No. 2252025213	Operating and managing hospitals	**150,000,000**
Dallah Medical Care Company LLC "Dallah Pharmacies"	**99%**	99%	Kingdom of Saudi Arabia, Commercial registration No. 1010962080	Sale of pharmaceutical and medical products, cosmetics and toiletries	**50,000**
Makkah Medical Center Company (Closed Joint Stock Company) ****	**91.81%**	91.8%	Kingdom of Saudi Arabia, Commercial registration No. 4031021286	Practicing the activity of public hospitals	**120,080,000**

*** Dallah Pharma (Subsidiary)**

On 05 Dhu Al-Qi'dah 1447H (corresponding to 22 April 2026), Dallah Pharma Pharmaceuticals Factory (which was previously a branch of Dallah Pharma Company "a subsidiary") was converted into a Simplified Joint Stock Company under the name Dallah Pharma Factory Company fully owned by Dallah Pharma Company, and the required statutory and regulatory procedures were duly completed. The share capital of Dallah Pharma Factory Company amounts to ﷼ 2,000,000.

On 17 Dhu Al-Qi'dah 1447H (corresponding to 04 May 2026) Dallah Pharma Company sold a 5% equity interest in Dallah Pharma Factory Company, reducing its ownership interest in Dallah Pharma Factory Company to 95%.

**** Acquisition of non-controlling interest of Care Shield Holding Company (Subsidiary)**

On 27 Jumada al-Akhirah 1447H (corresponding to 18 December 2025), the Company announced the signing of agreement to purchase all the remaining shares owned by Growth Avenue Investments Company (a single shareholder company), a limited liability company that is wholly-owned by Maharah Human Resources Company (a listed joint stock company) ("Growth Avenue") representing 41.36% of the share capital of Care Shield Holding Company, resulting in Dallah Healthcare's ownership of the full share capital of Care Shield Holding Company and the value of the deal amounted to ﷼ 434,311,080.

On 04 Rajab 1447H (corresponding to 24 December 2025), the transaction was completed after the fulfilment of its conditions and the shares mentioned in Care Shield has been transferred from Growth Avenue to Dallah Healthcare after the cash consideration was settled. The net of the consideration transferred for the transaction of ﷼ 434,311,080 and the non-controlling interest balance of ﷼ 243,036,670, amounting to ﷼ 191,274,410, was recognized in retained earnings for the Company.

- Care Shield Holding Company owns the following subsidiaries:

Subsidiaries	**Ownership percentage %**
Medical Services Projects Company ("MSPC")	100%
Consulting Clinics Center Company Limited ("CCC")	100%
Modern Medical Initiative Company Limited ("MMI")	100%
Modern Clinics Pharmacy Company Limited ("MCP")	99.99%

***** Acquisition of Dallah Al-Khobar hospital company and Dallah Al-Ahsa hospital company (Subsidiaries)**

On 15 Safar 1446H (corresponding to 19 August 2024), the Company signed a binding share purchase and subscription agreement with Ayyan Investment Company in connection with the purchase of its shares in Al-Salam Medical Services Company Currently named "Dallah Al-Khobar hospital company" (100%) of the Company capital (the owner of Al-Salam hospital in Al-Khobar Currently named "Dallah Al-Khobar hospital company") and the purchase of Ayyan Investment Company shares in Al-Ahsa Medical Services Company Currently named "Dallah Al-Ahsa hospital company" (97.41%) of the Company capital (the owner of Al-Ahsa hospital in Al-Ahsa Currently named "Dallah Al-Ahsa hospital company") by way of share swap in addition to a cash consideration to be paid in accordance with an agreed mechanism.

On 12 Ramadan 1446H (corresponding to 12 March 2025), the Extraordinary General Assembly meeting approved to increase the Company's capital from ﷼ 976,811,660 to ﷼ 1,015,747,690 thereby increasing the number of its shares from 97,681,166 ordinary shares to 101,574,769 ordinary shares, representing an increase of 3.99% in Dallah's current capital, to acquire (a) all shares in Al-Salam Medical Services Company Currently named "Dallah Al-Khobar hospital company", totalling 20,000,000 ordinary shares with a nominal value of ﷼ (10) per share; and (b) 14,611,600 ordinary shares with a nominal value of ﷼ (10) per share in Al-Ahsa Medical Services Company Currently named "Dallah Al-Ahsa hospital company", representing 97.41% of the shares in Al-Ahsa Medical Services Company from the seller, Ayyan Investment Company, in exchange for the issuance of 3,893,603 ordinary shares with a nominal value of ﷼ (10) per share, also it have been approved the amendments to Article (7) of Dallah health care's bylaws regarding the capital. The new shares were issued on 23 March 2025 (being the acquisition date).

On 05 Dhu Al-Qi'dah 1447H (corresponding to 22 April 2026), the Company completed the acquisition of the non-controlling equity interest in Al-Ahsa Medical Services Company Currently named "Dallah Al-Ahsa hospital company", representing 2.59% of its share capital, for a total consideration of ﷼ 10,875,200. As a result, the Company now owns 100% of the share capital of Al-Ahsa Medical Services Company Currently named "Dallah Al-Ahsa hospital company".

The net of the consideration transferred for the transaction of ﷼ 10,875,200 and the non-controlling interest balance of ﷼ 8,568,034, amounting to ﷼ 2,307,166, was recognized in retained earnings for the Company.

****** Acquisition of non-controlling interest of Makkah Medical Center Company (Subsidiary)**

- During the first quarter 2025, the Company purchased an additional 0.48% equity stake in Makkah Medical Center for a total value of ﷼ 1,024,000.
- During the third quarter 2026, the Company purchased an additional 0.01% equity stake in Makkah Medical Center for a total value of ﷼ 26,060.

3. USE OF JUDGEMENTS AND ESTIMATES

The preparation of these condensed consolidated interim financial statements requires management to make judgments, estimates and assumptions that affect the application of Group's accounting policies and the reported amounts of assets, liabilities, income and expenses, the actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in future periods affected.

During the preparation of these condensed consolidated interim financial statements, there have been no changes in the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation and uncertainty from those which were applied to the annual audited consolidated financial statements of the Group for the year ended 31 December 2025.

The Group's financial risk management objectives and policies and the methods to determine the fair values are consistent with those disclosed in the most recent annual consolidated financial statements for the year ended 31 December 2025.

The Group follows the practice of performing actuarial valuations of the provision for employees' benefits annually at the year end.

Measurement of fair values

A number of the Group's accounting policies require the measurement of fair values, for both financial and non-financial assets and liabilities. The Group has an established control framework with respect to the measurement of fair values. This includes a valuation team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the chief financial officer.

The valuation team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of the Standards, including the level in the fair value hierarchy in which the valuations should be classified.

When measuring the fair value of an asset or a liability, the Group uses market observable data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

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

If the inputs used to measure the fair value of an asset or a liability are categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

The valuation techniques and inputs used in determining the fair values of financial instruments are consistent with those applied as at 31 December 2025. There were no transfers between the levels of the fair value hierarchy during the three-month and nine-month period ended 30 September 2026.

Regional Geopolitical Developments

The recent regional military escalations have triggered a high-risk conflict environment across the Gulf. The situation is still very fluid, and scenarios can shift very quickly. The escalations have brought about additional uncertainties in the Company's operating environment. With respect to financial statements for the period ended 30 September 2026, the potential financial reporting effects of the conflict are considered to be non-adjusting in nature.

The management has been closely monitoring the impact of the developments on the Company's operation. As the situation is fast evolving and fluid, the effect of the escalations is subject to significant levels of uncertainty, with the full range of possible effects unknown.

4. THE MATERIAL ACCOUNTING POLICIES

The material accounting policies applied and method of computation adopted for preparation of these condensed consolidated interim financial statements are consistent with those that were applied in the Group's last annual consolidated financial statements as at and for the year ended 31 December 2025.

A number of new accounting standards and amendments are effective starting from 1 January 2026, which have been disclosed in the Group's last annual consolidated financial statements. These amendments and standards did not have a material impact on these condensed consolidated interim financial statements.

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 condensed consolidated interim financial statements. The Group is currently assessing the expected impact of adopting the Standard and has concluded that the preliminary impact of the adoption will be as follows:

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 and income tax and discontinued operations. Classification of income and expenses depends on the main business activities of the Group. The Group has determined that 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 the Group's adoption of IFRS 18. However, the Group will present two newly defined subtotals, which are 'operating profit' and 'profit or loss before financing and zakat, it should be noted that the operating profit subtotal differs from the current operating profit subtotal presented by the Group.

b) Management-defined performance measures

Management-defined performance measures (MPMs) are subtotals of income and expenses used in public communications outside the financial statements that reflect management's view of the financial performance aspects of the Group. The Group will be required to disclose specific information about management-defined performance measures in a single note in the financial statements.

The Group is in the process of determining which public communications should be considered when identifying management-defined performance measures. Management-defined performance measures relate to the same reporting period as the financial statements.

c) Principles of aggregation and disaggregation

IFRS 18 provides enhanced principles on how to group information in the financial statements. It also introduces guidance on labelling and describing items presented in the financial statements or disclosed in the notes.

The Group is assessing the grouping of items on the basis of similar and dissimilar characteristics. Based on this assessment, it will present line items in the financial statements that provide useful structured summaries and disclose additional material information in the notes.

The Group is also assessing line items currently labelled as 'other' and will use more informative labels.

d) Consequential amendments related to the Statement of Cash Flows

IFRS 18 introduces consequential amendments to IAS 7 "Statement of Cash Flows", which affect the preparation and presentation of the statement of cash flows.

The Group currently uses profit for the period as the starting point for the reconciliation to net cash flows from operating activities when preparing the statement of cash flows using the indirect method. Further the classification of returns received, finance costs paid, and dividend received are also being reviewed to assess if any reclassification is required within cashflow statement. Upon adoption of IFRS 18, the Group will use operating profit as the starting point for this reconciliation, which will result in changes to certain reconciliation items presented within operating activities due to the change in the starting point.

5. PROPERTY AND EQUIPMENT

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Cost:		
Balance at the beginning of the period / year	**6,032,312,912**	4,306,746,429
Resulting from the acquisition of subsidiaries	**--**	1,281,420,396
Additions during the period / year	**422,360,056**	465,287,560
Disposals during the period / year	**(12,191,276)**	(16,950,874)
Transfer to intangible assets and goodwill	**(1,285,521)**	(4,190,599)
Transfer to right-of-use assets	**(14,014,618)**	--
Balance at the end of the period / year	**6,427,181,553**	6,032,312,912
Accumulated Depreciation:		
Balance at the beginning of the period / year	**1,552,065,699**	1,133,816,182
Resulting from the acquisition of subsidiaries	**--**	262,571,347
Charge during the period / year	**145,052,042**	171,585,653
Disposals during the period / year	**(10,685,353)**	(15,765,092)
Transfer to intangible assets and goodwill	**--**	(142,391)
Balance at the end of the period / year	**1,686,432,388**	1,552,065,699
Net book value at the end of the period / year	**4,740,749,165**	4,480,247,213

Capital work in progress

The Group commenced a new project for a hospital on a land owned by the Group with an area of 45,000 square meters located in Al-Arid district in Riyadh. The hospital capacity of 250 beds and has the possibility of expansion in the future. In addition, the Group is continuously working on the expansions and improvements of the medical premises in the Group.

The projects under construction amounting to ﷼ 739 million as at 30 September 2026 (31 December 2025: ﷼ 402 million).

During the period ended on 30 September 2026, the capitalized financing costs for Murabaha and lease liability on projects under constructions amounted to ﷼ 20 million (31 December 2025: ﷼ 21 million).

6. EQUITY ACCOUNTED INVESTEES

Equity accounted investees are as follows:

					Movement of the investments						
		Ownership interest in equity as at									
Associate Name	**Classification**	**30 September 2026**	31 December 2025	**Country of operation and principal place of business**	Balance at 31 December 2025 (Audited)	**Group's share of profit for period ended 30 September 2026 (Unaudited)**	**Dividends received during the period ended 30 September 2026 (Unaudited)**	**Disposals during the period ended 30 September 2026 (Unaudited)**	**Balance at 30 September 2026 (Unaudited)**	Group's share of profit for the period ended 30 September 2025 (Unaudited)	Dividends received during the period ended 30 September 2025 (Unaudited)
Meras Arabia Medical Holding Company	Associate	**17%**	17%	Kingdom of Saudi Arabia	53,945,667	**6,908,361**	**--**	**--**	**60,854,028**	6,726,738	2,210,001
MEFIC Private Equity Opportunities Fund 3	Associate	**41.6%**	41.6%	Kingdom of Saudi Arabia	101,935,541	**11,189,538**	**--**	**--**	**113,125,079**	11,137,003	--
International Medical Centre Company	Associate	**27.18%**	27.18%	Kingdom of Saudi Arabia	1,399,136,902	**569,288**	**--**	**--**	**1,399,706,190**	2,257,961	--
Wahet Al-Nakheel Real Estate Fund	Associate	**33.33%**	33.33%	Kingdom of Saudi Arabia	176,702,906	**2,241,551**	**--**	**--**	**178,944,457**	--	--
Dr. Mohammed Rashid Al-Faqih Company	Associate	**--**	31.21%	Kingdom of Saudi Arabia	101,838,627	**2,854,911**	**--**	**(104,693,538)**	**--**	11,385,587	--
					1,833,559,643	**23,763,649**	**--**	**(104,693,538)**	**1,752,629,754**	31,507,289	2,210,001

Meras Arabia Holding Company

The principal activity of Meras Arabia Holding Company is providing medical services in the field of cosmetology. The Group holds 17% in Meras Arabia Holding Company and has significant influence because of the meaningful presentation on the board of the investee.

MEFIC Private Equity Opportunities Fund 3

The Fund aims to achieve long-term capital growth by investing in private equity investments in listed companies and equity-related investments within local sectors characterized by their growth prospects. Currently, the Fund has a single investment, whereby it holds 44.43% of the share capital of Meras Arabia Holding Company (Associate).

International Medical Centre Company (IMC)

The principal activity of International Medical Center Company (IMC) is the establishment, management and operation of hospitals, medical centers and health rehabilitation centers; the operation of optical centers; the management and operation of scientific research institutes and training institutes for medical and nursing services; and the operation of private hospitals.

Wahet Al-Nakheel Real Estate Fund

On 30 Jumada Al-Akhira 1446H (corresponding to 31 December 2024), the Company has entered into a Sale and Purchase Agreement ("SPA") with Amar Al Nakheel Real Estate Company, a Special Purpose Vehicle ("SPV") established on behalf of Wahet Al-Nakheel Real Estate Fund "The Fund", for the transfer of undeveloped lands in the Al-Nakheel District in Riyadh owned by the Company valued at ﷼ 196 million as an in-kind consideration.

On 19 Ramadan 1446H (corresponding to 19 March 2025), the ownership of the lands was transferred from the Company to the fund, resulting in the recognition of capital gains amounting to ﷼ 51.4 million. This represents the difference between the book value of the lands and its fair value after deducting the Company's contribution percentage in the fund, which is 33.33%, these gains have been recorded in condensed consolidated interim statement of profit or loss under Other Income during the first quarter of year 2025.

The purpose of establishing the Fund is to improve the capital for the investors by the Fund through owning the lands and implementing the construction development program by developing a mixed-use project containing commercial, office, hotel, and healthcare sector spaces. According to the sale and purchase agreement and the terms and conditions of the Fund, the company will contribute the lands owned by it as an in-kind investor, Dallah Real Estate Company (a related party) will contribute the lands owned by it as an in-kind investor, and Tatweer Company contributes as a cash investor in addition to implementing the construction development program. Aljazira Capital manages the Fund. The company also contributed a cash share in the Fund of approximately ﷼ 8.7 million. The total capital of the Fund amounts to ﷼ 613 million, divided equally between the Company, Dallah Real Estate Company and Tatweer Company.

On 27 Jumada al-Awwal 1447H (corresponding to 18 November 2025), the Company announced the launch of the Fund. The Fund has appointed Tatweer company ("Tatweer") as the project's real estate developer and has signed a development agreement with Tatweer worth ﷼ 741 million to oversee design, excavation, construction works, and the necessary regulatory approvals.

Dr. Mohammed Rashid Al-Faqih Company

The principal activity of Dr. Mohammed Rashid Al-Faqih Company is to own, operate and maintain the hospitals and health centres. Dr. Mohammed Rashid Al-Faqih Company owns a hospital in eastern Riyadh City under the name of Dr. Mohammed Al-Faqih Hospital.

On 18 Dhu Al-Qi'dah 1447H (corresponding to 05 May 2026), the Company entered into a binding Sale and Purchase Agreement pursuant to which the purchaser, Fakeeh Care Company (A Saudi Joint Stock Company), will acquire 100% of the shares of Dr. Mohammed Rashid Al-Faqih Company from all existing shareholders, including Dallah Healthcare Company, for an aggregate consideration of ﷼ 1,595,625,000. Dallah Healthcare's share of the total consideration amounts to ﷼ 497,983,407.

On 06 Safar 1448H (corresponding to 20 July 2026), the ownership of the shares was transferred from the Company to the Buyer and cash consideration amounting to ﷼ 466,774,106 was received. A specified portion of the total consideration, (amounting to ﷼ 100 million of which the Company is entitled to 31.21% amounting to ﷼ 31,209,301), has been placed in an escrow account to cover any breaches that may be discovered following completion of the Transaction, for a term of six months (or any longer period until the dispute is resolved, if any). The transaction is in line with Dallah Healthcare Company's strategy to enhance the efficiency of its investment portfolio, with a focus on assets that are directly operated and, to the greatest extent possible, wholly owned by the Company.

– During the third quarter of year 2026 the impact of the sale was recognized as follows: -

	30 September 2026 (Unaudited)
Sale consideration, net of related professional fees	**470,456,368**
Less: Carrying value of the investment	**(104,693,538)**
Gain of the transaction before zakat impact (*recognized in other income*)	**365,762,830**
Less: Zakat impact (*recognized in zakat expense*)	**(9,178,681)**
Net gain of the transaction	**356,584,149**

7. RELATED PARTIES - TRANSACTIONS AND BALANCES

Related parties of the Group comprise of key management personnel and associates where shareholders or the Group have control or significant influence. The Group and its related parties transact with each other as per mutually agreed terms.

Name of related parties and others	Relationship	Nature of transactions	Transactions during the period / year ended 30 September 2026	31 December 2025
Wahet Al-Nakheel Real Estate Fund	Associate	Mutual contribution in a real estate fund	--	204,347,685
Al-Jazira Capital	Other*	Financial Consultation	--	7,599,787
Sukkary Medical Company	Other*	Medical services	**560,625**	1,308,125
International Medical Center Company	Associate	Medicines sales	**414,150**	490,245
Dr Mohammed Rashid Al-Faqih Company**	Former Associate	Medicines sales	**2,862,790**	2,767,955
Khalid Al-Faqih Engineering Consultation Company	Other*	Engineering Consultation	**3,882,693**	4,956,712
Meras Arabia Holding Company	Associate	Medical services	**1,528,658**	2,747,198
		Dividend received	--	3,910,000
Adaptive TechSoft	Other*	Technical Support	**9,057,806**	7,416,819
Eng. Tarek Alkasabi	Chairman of Board	Management consulting	**989,802**	1,319,736
Dallah Trading Company	Owned partially by shareholder	Purchase of spare parts	**149,357**	9,737
Dareen Travel Agency	Owned partially by shareholder	Travel tickets	**7,654,453**	8,404,215
Dallah Al-Barakah Holding	Ultimate Parent Company	Medical services	**31,345**	175,011
Arab Advertising & General Services Company	Other*	Advertising and Marketing Services	**554,550**	--
Growth Path Investment Company (Mahara)**	It was a major shareholder in subsidiary (Note 2d)	Recruitment services	--	12,732,356
Joud Al Hala Company	Other*	Rent	--	330,728

* Other parties comprise of those entities where key management persons or their close family members are common or those entities which have indirect shareholding. Management have disclosed it as other parties for compliance with Companies law (Article 71).

** Both Growth Path Investment Company (Mahara) and Dr Mohammed Rashid Al-Faqih Company are no longer related parties; The comparative figures and transactions for 2026 up to the dates on which they were no longer related parties have been retained.

8. TRADE RECEIVABLES

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Trade receivables	**1,772,148,935**	1,332,049,371
Impairment loss allowance	**(195,527,625)**	(135,627,359)
	1,576,621,310	1,196,422,012

Movement in the allowance for impairment during the period / year is as follows:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Balance at the beginning of the period / year	**135,627,359**	83,361,188
Resulting from the acquisition of subsidiaries	**--**	5,180,574
Charge during the period / year	**59,900,266**	49,626,956
Written-off during the period / year	**--**	(2,541,359)
Balance at the end of the period / year	**195,527,625**	135,627,359

9. MURABAHA FINANCING

Movement summary of Murabaha financing during the period / year is as follows:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Balance at the beginning of the period / year	**3,762,582,887**	1,896,855,148
Resulting from the acquisition of subsidiaries	**--**	731,812,056
Remeasurement *	**--**	(29,520,101)
Proceeds during the period / year	**1,413,763,598**	2,420,969,754
Payments made during the period / year	**(1,363,017,452)**	(1,257,533,970)
Balance at the end of the period / year	**3,813,329,033**	3,762,582,887

The following is the classification of Murabaha financing:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Non-current:		
Long -term Murabaha finance	**3,139,896,977**	2,942,933,467
Current:		
Short-term Murabaha finance	**459,597,032**	615,413,564
Current portion of long-term Murabaha finance	**213,835,024**	204,235,856
Total short term and current Murabaha finance	**673,432,056**	819,649,420
Total Murabaha financing	**3,813,329,033**	3,762,582,887

Murabaha financing agreements with local banks

The Group has Murabaha finance contracts with local banks at a mark-up rate of SAIBOR plus agreed margin on facilities obtained. Murabaha contracts are denominated in Saudi Riyals and bear financial cost based on prevailing market price. Murabaha contracts are obtained to finance the operation and construction of new medical facilities and hospitals under construction and working capital financing.

As at 30 September 2026, the Group has bank Murabaha facilities of ﷼ 5,471 million (31 December 2025: ﷼ 6,235 million), out of which an amount of ﷼ 3,385 million was utilized as at 30 September 2026 (31 December 2025: ﷼ 3,321 million).

Bank Murabaha Facilities secured by promissory notes as at 30 September 2026, with a total of ﷼ 5,603 million (31 December 2025: ﷼ 6,358 million). In addition, the facilities secured by mortgage deed of lands, property and equipment for Al-Salam medical services company "Currently named Dallah Al-Khobar hospital company" and Al-Ahsa medical services company "Currently named Dallah Al-Ahsa hospital company".

* Following the acquisition of Al-Salam Medical Services Company "Currently named Dallah Al-Khobar hospital company" (subsidiary) and during the third quarter of year 2025, the Group renegotiated certain contractual terms of a Murabaha financing in the subsidiary, which resulted in a reduction of the recognized financial liability. The financing was remeasured based on the revised future cash flows under the new contractual terms, resulting in the recognition of a gain of ﷼ 29.5 million.

Murabaha financing agreements with the Ministry of Finance

On 25 Muharram 1443H (corresponding to 02 September 2021), the Company signed an agreement with the Ministry of Finance to obtain long term loan amounting to ﷼ 357 million for the period of 10 years (16 semi-annual installments) to support the Group's strategy in completing the construction of Dallah Namar Hospital. The long-term loan has been secured by two promissory notes and mortgage deed of land for Dallah Namar Hospital. Out of which an amount of ﷼ 324 million was utilized as at 30 September 2026 (31 December 2025: ﷼ 332 million).

On 17 Shawal 1439H (corresponding to 01 July 2018), Al-Salam medical services company "Currently named Dallah Al-Khobar hospital company" signed an agreement with the Ministry of Finance to obtain long term loan amounting to ﷼ 194 million for the period of 25 years (20 annual installments) to construct a Hospital in Al-Khobar. The loan has been secured by mortgage deed of the land of the hospital. Out of which an amount of ﷼ 104 million was utilized as at 30 September 2026 (31 December 2025: ﷼ 110 million).

Bank covenants

The Group is subject to certain bank covenants which are fully compliant at reporting date.

10. ZAKAT

The following table shows the movement summary of provision for zakat for the period / year ended in:

	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Balance at the beginning of the period / year	**21,928,027**	34,816,596
Resulting from the acquisition of subsidiaries	**--**	4,942,206
Charge during the period / year	**15,752,449**	21,490,789
Charge during the period / year resulting from gain on sale of an associate (Note 6)	**9,178,681**	--
Reversal during the period/year*	**(2,650,000)**	(12,500,000)
Total amounts charged during the period /year	**22,281,130**	8,990,789
Payments made during the period /year	**(19,857,515)**	(26,821,564)
Balance at the end of the period /year	**24,351,642**	21,928,027

The Group has obtained zakat certificates from Zakat, Tax and Customs Authority "ZATCA" for prior years up to the year ended 31 December 2025.

The Company received the final Zakat assessment for 2024 from ZATCA, which was accepted with immaterial differences, while 2025 remains under review by ZATCA, and the Company continues to submit supporting documentation to ZATCA.

* The Company received revised zakat assessments from ZATCA for the years 2019 and 2020 in the amount of ﷼ 12.5 million. The years 2021, 2022, and 2023 were also under review. The Company submitted revised zakat returns for all those years in accordance with the new zakat regulations which was issued on 29 February 2024, and provided the supporting documentation to the ZATCA. Following the ZATCA's review of these years, the Company received official confirmations indicating that there were no additional zakat liabilities for those years. Accordingly, the previously recorded additional provisions related to those years, amounting to ﷼ 12.5 million, were reversed during the second quarter of year 2025.

During the period ended 30 September 2026, the Group reversed a Zakat provision amounting to ﷼ 2.65 million, as a result of the consolidation of subsidiaries under the Group's consolidated Zakat return.

11. REVENUE

	For the nine-month period ended	
Timing of revenue recognition	**30 September 2026 (Unaudited)**	30 September 2025 (Unaudited)
Over time	**1,101,822,851**	1,043,551,031
At a point in time	**2,105,158,022**	1,912,897,491
	3,206,980,873	2,956,448,522

The revenues recorded during the period are after deducting medical rejections and other discounts. All revenue earned by the Group is within Kingdom of Saudi Arabia region. For revenue classification by segment please refer to note (14).

Contract balances	30 September 2026 (Unaudited)	31 December 2025 (Audited)
Trade receivables (Note 8)	**1,576,621,310**	1,196,422,012
Unbilled revenue *	**20,247,034**	8,926,101

* Unbilled revenue represents services that had been provided but still not invoiced.

12. BASIC AND DILUTED EARNINGS PER SHARE

Basic earnings per share ("EPS") is calculated by dividing the profit for the period attributable to ordinary equity holders of the Group by the weighted average number of ordinary shares outstanding during the period. The weighted average number of shares and basic and diluted earnings per share for the comparative period have been adjusted retrospectively to reflect the effect of the bonus share issue. please refer to note (1).

The diluted earnings per share is same as the basic earnings per share as the Group does not have any dilutive equity instruments and as a result diluted EPS is equal to the basic EPS For the three-month and nine-month periods ended 30 September 2026 and 30 September 2025.

	For the three-month period ended 30 September		For the nine-month period ended 30 September	
	2026	2025	**2026**	2025
	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)
Profit for the period, attributable to the ordinary shareholder	**436,087,447**	141,901,209	**620,615,258**	421,721,843
Weighted average number of ordinary shares	**120,818,218**	121,436,663	**121,064,597**	120,024,298
Basic and diluted earnings per share	**3.61**	1.17	**5.13**	3.51

13. CONTINGENCIES AND COMMITMENTS

Capital commitments

As of 30 September 2026, the Group had capital commitments relating to construction contracts and expansion of healthcare facilities amounting to ﷼ 260 million (31 December 2025: ﷼ 490 million).

Contingent liabilities

1) As of 30 September 2026, the Group has potential liabilities in the form of bank guarantees amounting to ﷼ 59 million issued on behalf of the Group in the ordinary course of business (31 December 2025: ﷼ 60 million).

2) As of 30 September 2026, the Group has Letters of credit amounting to ﷼ 33 million (31 December 2025: ﷼ 26 million).

14. OPERATING SEGMENTS

As the operations of the Group are conducted in the Kingdom of Saudi Arabia, accordingly, for management purposes, the Group is organized into business units based on its products and services and has two reportable segments. Operating segments are determined based on the Group's internal reporting to the Chief Operating Decision Maker ("CODM"). The CODM has been determined to be the Chief Executive Officer as he is primarily responsible for the allocation of resources to segments and the assessment of the performance of each of the segments. The CODM uses underlying income as reviewed at monthly Executive Committee and Performance meetings as the key measure of the segments' results as it reflects the segments' performance for the period under evaluation. Revenue and segment profit is a consistent measure within the Group.

The key segments identified for the Group are as follow:

- Medical Facilities and Pharmacies: include the operations of hospitals, clinics, and both inpatient and outpatient pharmacies.
- Distribution and Manufacturing of Pharmaceutical Products: include the activities of marketing, distributing, and manufacturing of medicines and pharmaceutical products.

Also, the revenue disclosed geographically.

Information regarding the Group's reportable segments is presented below:

Based on nature of services:

For the period ended 30 September 2026 (Unaudited)	**Medical Facilities and Pharmacies**	**Distribution and Manufacturing of Pharmaceutical Products**	**Total (Unaudited)**
Revenues from service in Medical Facilities	**2,411,884,692**	**--**	**2,411,884,692**
Revenues from sale of pharmaceutical products in medical facilities and pharmacies	**681,017,090**	**--**	**681,017,090**
Revenues from distribution and manufacturing of Pharmaceutical Product	**--**	**114,079,091**	**114,079,091**
Total	**3,092,901,782**	**114,079,091**	**3,206,980,873**
Cost of revenue	**(2,045,161,440)**	**(64,442,195)**	**(2,109,603,635)**
Gross profit	**1,047,740,342**	**49,636,896**	**1,097,377,238**
Operating expenses	**(672,011,070)**	**(54,292,573)**	**(726,303,643)**
Other income, net	**402,670,477**	**797,203**	**403,467,680**
Operating profit (Loss)	**778,399,749**	**(3,858,474)**	**774,541,275**
Finance cost	**(151,038,809)**	**(2,370,401)**	**(153,409,210)**
Share of results from equity accounted investees	**23,763,649**	**--**	**23,763,649**
Zakat	**(22,011,130)**	**(270,000)**	**(22,281,130)**
Net profit / (loss) for the period	**629,113,459**	**(6,498,875)**	**622,614,584**
As at 30 September 2026			
Total assets	**9,460,725,229**	**198,242,304**	**9,658,967,533**
Total liabilities	**5,042,627,445**	**92,207,607**	**5,134,835,052**

For the period ended 30 September 2025 (Unaudited)	Medical Facilities and Pharmacies	Distribution and Manufacturing of Pharmaceutical Products	Total (Unaudited)
Revenues from service in Medical Facilities	2,197,364,459	--	2,197,364,459
Revenues from sale of pharmaceutical products in medical facilities and pharmacies	650,201,480	--	650,201,480
Revenues from distribution and manufacturing of Pharmaceutical Product	--	108,882,583	108,882,583
Total	2,847,565,939	108,882,583	2,956,448,522
Cost of revenue	(1,840,607,131)	(61,733,556)	(1,902,340,687)
Gross profit	1,006,958,808	47,149,027	1,054,107,835
Operating expenses	(584,728,019)	(53,220,518)	(637,948,537)
Other income, net	73,335,607	980,499	74,316,106
Operating profit (Loss)	495,566,396	(5,090,992)	490,475,404
Finance cost	(88,344,431)	(2,019,501)	(90,363,932)
Share of results from equity accounted investees	31,507,289	--	31,507,289
Zakat	(2,514,211)	--	(2,514,211)
Net profit / (loss) for the period	436,215,043	(7,110,493)	429,104,550
As at 30 September 2025			
Total assets	8,718,438,361	219,932,589	8,938,370,950
Total liabilities	4,377,695,541	51,605,662	4,429,301,203

All of the Group's operating assets and principal markets of activity are located in the Kingdom of Saudi Arabia.

Revenue by geographic segment:	**Central Region**	**West Region**	**East Region**	**Total**
For the period ended 30 September 2026 (Unaudited)	**2,311,286,267**	**254,048,702**	**641,645,904**	**3,206,980,873**
For the period ended 30 September 2025 (Unaudited)	2,329,070,460	238,204,229	* 389,173,833	2,956,448,522

* Includes the revenues of Dallah Al Khobar Hospital and Dallah Al Ahsa Hospital from the acquisition date of 23 March 2025 up to 30 September 2025.

15. DIVIDENDS

Subsequent to the financial statements, on 22 Jumada Al-Awwal 1448H (corresponding to 02 November 2026), the Company's Board of Directors decided to distribute interim dividends to shareholders of ﷼ 0.5 per share, amounting to ﷼ 60,344,861.5. These dividends will be paid on 19 Jumada al-Thani 1448H (corresponding to 29 November 2026).

On 20 Safar 1448H (corresponding to 03 August 2026), the Company's Board of Directors decided to distribute interim dividends to shareholders of ﷼ 0.5 per share, amounting to ﷼ 50,348,885. These dividends will be paid on 14 Rabi' Al-Awal 1448H (corresponding to 27 August 2026).

On 21 Dhu Al-Qi'dah 1447H (corresponding to 08 May 2026), the Company's Board of Directors decided to distribute interim dividends to shareholders of ﷼ 0.5 per share, amounting to ﷼ 50,483,475. These dividends were paid on 18 Dhu al-Hijjah 1447H (corresponding to 04 June 2026).

On 15 Ramadan 1447H (corresponding to 04 March 2026), the Company's Board of Directors decided to distribute interim dividends to shareholders of ﷼ 0.5 per share, amounting to ﷼ 50,469,296. These dividends were paid on 19 Shawal 1447H (corresponding to 07 April 2026).

On 09 Safar 1447H (corresponding to 03 August 2025), the Company's Board of Directors decided to distribute interim dividends to shareholders of ﷼ 0.5 per share, amounting to ﷼ 50,598,609.50. These dividends were paid on 12 Rabi' Al-Awwal 1447H (corresponding to 04 September 2025).

On 02 Dhu al-Hijjah 1446H (corresponding to 29 May 2025), the Company's Board of Directors decided to distribute interim dividends to shareholders of ﷼ 0.5 per share, amounting to ﷼ 50,598,609.50. These dividends were paid on 04 Muharam 1447H (corresponding to 29 June 2025).

On 17 Ramadan 1446H (corresponding to 17 March 2025), the Company's Board of Directors decided to distribute interim dividends to shareholders of ﷼ 0.5 per share, amounting to ﷼ 50,598,609. These dividends were paid on 22 Shawal 1446H (corresponding to 20 April 2025).

On 07 Dhu al-Qi'dah 1446H (corresponding to 05 May 2025), the shareholders of Care Shield Holding Company (a subsidiary) approved dividends of ﷼ 15 million. An amount of ﷼ 7.5 million of these dividends were paid on 22 Dhu al-Hijjah 1446H (corresponding to 18 June 2025) and an amount of ﷼ 6.25 million of these dividends were paid on 05 Rajab 1447H (corresponding to 25 December 2025) And an amount of ﷼ 1.25 million of these dividends were paid on 08 Rajab 1447H (corresponding to 28 December 2025). The non-controlling interest portion regarding these dividends amounting to ﷼ 6,204,000.

16. NON-CASH TRANSACTIONS

The non-cash transactions are as the following:

	Note	**For the period ended 30 September 2026 (Unaudited)**	For the period ended 30 September 2025 (Unaudited)
Transfer from construction work in progress to property and equipment		**8,164,219**	170,085,512
Transfer from asset held for sale to equity accounted investees		**--**	118,500,000
Transfer from property and equipment to intangible assets	5	**1,285,521**	3,672,278
Transfer from property and equipment to Right-of-use assets	5	**14,014,618**	--
Remeasurement of Murabaha financing	9	**--**	29,520,101
Additions to right of use assets		**13,451,348**	92,984,483
Addition to lease liabilities		**28,333,500**	73,151,262
Share capital increase due to issuance of bonus shares	1	**203,149,540**	--
Share premium decrease due to issuance of bonus shares	1	**109,534,568**	--
Statutory reserve decrease due to issuance of bonus shares	1	**93,614,972**	--
Increase in share capital due to business combination	1 , 2d	**--**	38,936,030
Increase in share premium due to business combination	1 , 2d	**--**	448,543,066

17. FINANCIAL RISK MANAGEMENT

The risk management framework and policies of the Group are consistent with those used and disclosed in the annual consolidated financial statements of the Group for the year ended 31 December 2025.

18. APPROVAL OF THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

These condensed consolidated interim financial statements were authorized for issue by the Group's Board of Directors on 22 Jumada Al-Awwal 1448H (corresponding to 02 November 2026).