CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(In thousands of Bahraini Dinars)	30 June 2026 (reviewed)	31 December 2025 (audited)
ASSETS		
Cash and cash equivalent	25,529	20,168
Financial investments	46,549	53,773
Equity accounted investees	8,542	9,032
Investment properties	1,192	1,267
Property and equipment	344	942
Other assets	756	1,194
Total assets	**82,912**	86,376
LIABILITIES		
Other provisions and liabilities	3,925	4,729
Total liabilities	**3,925**	4,729
Net assets	**78,987**	81,647
EQUITY		
Share capital	11,918	11,918
Treasury shares	(1,094)	(707)
Share premium	3,990	3,990
Statutory reserve	5,959	5,959
Other reserves	(814)	(938)
Retained earnings	59,028	61,425
Total equity	**78,987**	81,647

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the six months ended 30 June 2026

(In thousands of Bahraini Dinars)	Six months ended 30 June 2026 (reviewed)	Six months ended 30 June 2025 (reviewed)	Three months ended 30 June 2026 (reviewed)	Three months ended 30 June 2025 (reviewed)
Continuing operations				
Net investment income	2,384	580	1,119	524
Gain on disposal of subsidiaries	-	29,821	-	29,821
Share of profit of equity accounted investees	372	528	227	188
Expenses	(1,098)	(1,480)	(566)	(710)
Other income/ (expenses), net	31	(9)	33	(7)
Results from continuing operations	**1,689**	29,440	**813**	29,816
Discontinued operations				
Results from discontinued operations	-	697	-	-
Profit for the period	**1,689**	30,137	**813**	29,816
Earnings per share				
Basic and diluted earnings per share	**14 Fils**	255 Fils	**7 Fils**	252 Fils
Earnings per share for continuing operations				
Basic and diluted earnings per share	**14 Fils**	249 Fils	**7 Fils**	252 Fils

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 June 2026

(In thousands of Bahraini Dinars)	Six months ended 30 June 2026 (reviewed)	Six months ended 30 June 2025 (reviewed)	Three months ended 30 June 2026 (reviewed)	Three months ended 30 June 2025 (reviewed)
Profit for the period	**1,689**	30,137	**813**	29,816
Other comprehensive income				
Continuing operations:				
Items that will not be reclassified to profit or loss:				
Equity investments at FVOCI - net change in fair value	562	(1,602)	975	(768)
Items that are or may be reclassified subsequently to profit or loss:				
Share of other comprehensive income of equity accounted investee	-	6	-	-
Other comprehensive income from continuing operations	**562**	(1,596)	**975**	(768)
Discontinued operations:				
Other comprehensive income from discontinued operations	-	(179)	-	-
Total comprehensive income	**2,251**	28,362	**1,788**	29,048
Total comprehensive income attributable to:				
Continuing operations	2,251	27,844	1,788	29,048
Discontinued operations	-	518	-	-
	2,251	28,362	**1,788**	29,048

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 June 2026

(In thousands of Bahraini Dinars)	30 June 2026 (reviewed)	30 June 2025 (reviewed)
OPERATING ACTIVITIES		
Investment operations		
Proceeds from sale of subsidiaries	-	75,000
Transaction cost on the sale of subsidiaries	-	(1,768)
Dividends paid to the buyer on the sale of subsidiaries	-	(5,854)
Proceeds from sale and redemptions of financial investments	13,850	1,849
Purchases of investments	(32,999)	(65,449)
Placements with banks with maturities of more than three months	(29)	(31,500)
Proceeds from redemptions of placements with banks	27,263	40,981
Dividends and interests received	2,545	1,723
Dividends received from equity accounted investees	437	1,020
Rent received	154	136
Cash flows from investment operations	**11,221**	16,138
Insurance operations (discontinued)		
Premiums received	-	9,779
Claims and expenses paid, net of salvage recoveries	-	(10,365)
Insurance acquisition costs paid	-	(572)
Premiums paid to reinsurers, net of commission	-	(4,469)
Claims recovered from reinsurers	-	4,518
Cash flows used in insurance operations	**-**	(1,109)
Other operating expenses paid	(1,965)	(2,187)
Cash flows from operating activities	**9,256**	12,842
INVESTING ACTIVITIES		
Proceeds from the sales of fixed assets	581	-
Purchase of equipment and intangible assets	(10)	(44)
Cash flows from/ (used in) investing activities	**571**	(44)
FINANCING ACTIVITIES		
Dividends paid to shareholders	(4,100)	(4,150)
Purchase of treasury shares	(387)	(196)
Payment of lease liabilities	-	(7)
Cash flows used in financing activities	**(4,487)**	(4,353)
Net change in cash and cash equivalents	**5,340**	8,445
Cash and cash equivalents as at 1 January	20,205	17,663
Cash and cash equivalents as at 30 June	**25,545**	26,108

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2026
(In thousands of Bahraini Dinars)

2026 (reviewed)

					Other reserves			
	Share capital	Treasury shares	Share premium	Statutory reserve	General reserve	Fair value reserve	Retained earnings	Total equity
Balance at 1 January 2026	11,918	(707)	3,990	5,959	9,419	(10,357)	61,425	81,647
Profit for the period	-	-	-	-	-	-	1,689	1,689
Other comprehensive income for the period	-	-	-	-	-	562	-	562
Total comprehensive income for the period	**-**	**-**	**-**	**-**	**-**	**562**	**1,689**	**2,251**
Transfer from fair value reserve on sale of equity investments	-	-	-	-	-	(14)	14	-
Final dividends declared for 2025	-	-	-	-	-	-	(4,100)	(4,100)
Purchase of treasury shares	-	(387)	-	-	-	-	-	(387)
Adjustment of associate revaluation reserve	-	-	-	-	-	(424)	-	(424)
Balance as at 30 June 2026	**11,918**	**(1,094)**	**3,990**	**5,959**	**9,419**	**(10,233)**	**59,028**	**78,987**

2025 (reviewed)

					Other reserves				
	Share capital	Treasury shares	Share premium	Statutory reserve	General reserve	Fair value reserve	Reserve of disposal group held for sale	Retained earnings	Total equity
Balance at 1 January 2025	11,918	(300)	3,990	5,959	9,419	(2,210)	4,739	38,602	72,117
Profit for the period	-	-	-	-	-	-	-	30,137	30,137
Other comprehensive income for the period	-	-	-	-	-	(1,775)	-	-	(1,775)
Total comprehensive income for the period	-	-	-	-	-	(1,775)	-	30,137	28,362
Transfer from fair value reserve on sale of equity investments	-	-	-	-	-	(805)	-	805	-
Dividends declared for 2024	-	-	-	-	-	-	-	(4,150)	(4,150)
Purchase of treasury shares	-	(196)	-	-	-	-	-	-	(196)
Other comprehensive income from discontinued operations	-	-	-	-	-	179	(179)	-	-
Transfer on reclassification of equity accounted investee	-	-	-	-	-	(22)	-	22	-
Discontinued operations	-	-	-	-	-	-	(4,560)	4,560	-
Balance as at 30 June 2025	11,918	(496)	3,990	5,959	9,419	(4,633)	-	69,976	96,133

The condensed consolidated interim financial information was approved by the Board of Directors on 12 August 2026 and signed on its behalf by:

Reviewed by KPMG Fakhro | **Aref Haider Ali Rahimi - Chairman** | **Ghassan Qasim Fakhroo - Vice Chairman** | **Raed Abdulla Fakhri - Group Chief Executive Officer**