QATAR CINEMA AND FILM DISTRIBUTION CO. (Q.P.S.C)

DOHA – STATE OF QATAR

INTERIM CONDENSED FINANCIAL STATEMENTS
TOGETHER WITH INDEPENDENT AUDITOR'S
REVIEW REPORT FOR THE
NINE MONTHS ENDED SEPTEMBER 30, 2026

QATAR CINEMA AND FILM DISTRIBUTION CO. (Q.P.S.C)

DOHA – STATE OF QATAR

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INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONDENSED FINANCIAL STATEMENTS

To
The Board of Directors
Qatar Cinema and Film Distribution Co. (Q.P.S.C)
Doha – State of Qatar

Introduction

We have reviewed the accompanying interim condensed statement of financial position of **Qatar Cinema and Film Distribution Co. (Q.P.S.C),** Doha – State of Qatar, as at September 30, 2026 and the related interim condensed statements of profit or loss, profit or loss and other comprehensive income for the Three-month and Nine-month period then ended and changes in equity and cash flows for the Nine-month period then ended. Management is responsible for the preparation and presentation of these interim condensed financial statements in accordance with International Accounting Standard-34, *Interim Financial Reporting*. Our responsibility is to express a conclusion on these interim condensed 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. A review of interim condensed financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing 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.

Emphasis of Matter

We draw attention to note 1(d) to these interim condensed financial statements where the Company is in the process of resolving with the competent authority related to the notification and its effects received on September 28, 2023. Our conclusion is not modified in respect of this matter.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed financial statements are not prepared, in all material respects, in accordance with International Accounting Standard-34, *Interim Financial Reporting.*

Other Matter

The comparative information presented in the accompanying interim condensed financial statement for the three months and nine months period ended September 30, 2025 have not been reviewed and we do not express any review conclusion on them.

TALAL ABU-GHAZALEH & CO.

Talal Abu-Ghazaleh & Co.
Qatar Office

Abdulla Ahmed Al Mansoori
(Licence No. 423)
QFMA Licence No.120152
Doha, October 28, 2026

QATAR CINEMA AND FILM DISTRIBUTION CO. (Q.P.S.C)
DOHA – STATE OF QATAR

EXHIBIT "A"

INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION (REVIEWED)
AS AT SEPTEMBER 30, 2026

	Note	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
ASSETS				
NON-CURRENT ASSETS				
Property, plant, equipment and capital work in progress	-4-	**13,516,944**	15,049,964	15,297,660
Investment properties	-5-	**65,741,798**	67,578,030	68,083,579
Intangible assets	-6-	**330,000**	-0-	-0-
Equity instruments at fair value through other comprehensive income (FVOCI)	-8-	**29,220,537**	34,771,722	34,096,795
Total Non-Current Assets		**108,809,279**	117,399,716	117,478,034
CURRENT ASSETS				
Inventories		**261,949**	339,820	303,568
Accounts, notes and other receivables		**2,839,893**	2,384,548	2,572,236
Cash and cash equivalents	-9-	**33,862,674**	33,136,882	30,785,103
Total Current Assets		**36,964,516**	35,861,250	33,660,907
Total Assets		**145,773,795**	153,260,966	151,138,941
EQUITY AND LIABILITIES				
EQUITY				
Share capital	-10-	**62,807,950**	62,807,950	62,807,950
Legal reserve		**37,992,630**	37,992,630	37,992,630
General reserve		**2,663,152**	2,663,152	2,663,152
Fair value reserve		**5,159,666**	10,710,851	10,035,924
Retained earnings		**25,562,057**	26,923,769	26,186,298
Total Equity – Exhibit D		**134,185,455**	141,098,352	139,685,954
LIABILITIES				
NON–CURRENT LIABILITIES				
Employees' end of service benefits		**1,429,508**	1,346,744	1,299,821
Lease liabilities-long term portion	-7-	**251,811**	329,628	326,960
Total Non-Current Liabilities		**1,681,319**	1,676,372	1,626,781
CURRENT LIABILITIES				
Dividend payable		**6,302,359**	6,307,802	6,323,484
Tenants advances		**870,451**	891,329	942,651
Accounts and other payables		**2,630,783**	3,187,141	2,433,483
Lease liabilities-short term portion	-7-	**103,428**	99,970	126,588
Total Current Liabilities		**9,907,021**	10,486,242	9,826,206
Total Liabilities		**11,588,340**	12,162,614	11,452,987
Total Equity and Liabilities		**145,773,795**	153,260,966	151,138,941

These interim condensed financial statements were approved by the Board of Directors on October 28, 2026 and signed on its behalf by:

Mr. Ali Ishaq H. M. Alishaq
Managing Director

Mr. Mohammad Ali J.F. Al-Sulaiti
Chairman

THE ACCOMPANYING NOTES 1 TO 22 CONSTITUTE AN INTEGRAL PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS

Talal Abu-Ghazaleh & Co.
Qatar Office
FOR IDENTIFICATION PURPOSES ONLY

QATAR CINEMA AND FILM DISTRIBUTION CO. (Q.P.S.C)
DOHA – STATE OF QATAR

EXHIBIT "B"

INTERIM CONDENSED STATEMENT OF PROFIT OR LOSS (REVIEWED) FOR THE THREE MONTHS AND NINE MONTHS ENDED SEPTEMBER 30, 2026

	Note	Nine months ended		Three months ended	
		Sep. 30, 2026 (QR.) (Reviewed)	Sep. 30, 2025 (QR.) (Unreviewed)	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)
Revenue	-11-	**17,463,065**	16,592,296	**6,127,021**	5,706,493
Operating cost	-12-	**(10,213,453)**	(9,824,800)	**(3,967,572)**	(3,529,049)
Gross profit		**7,249,612**	6,767,496	**2,159,449**	2,177,444
Other income	-13-	**966,091**	6,202,592	**288,665**	225,628
General and administrative expenses	-14-	**(3,180,328)**	(3,574,534)	**(892,812)**	(1,737,282)
Finance charges including charges on lease liabilities		**(116,292)**	(108,306)	**(47,147)**	(37,029)
Profit for the period – Exhibits C, D & E		**4,919,083**	9,287,248	**1,508,155**	628,761
Earnings per share					
Basic earnings per share	-15-	**0.078**	0.148	**0.024**	0.010
Diluted earnings per share	-15-	**0.078**	0.148	**0.024**	0.010

THE ACCOMPANYING NOTES 1 TO 22 CONSTITUTE AN INTEGRAL PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS

Talal Abu-Ghazaleh & Co.
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QATAR CINEMA AND FILM DISTRIBUTION CO. (Q.P.S.C)
DOHA – STATE OF QATAR

EXHIBIT "C"

INTERIM CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (REVIEWED)
FOR THE THREE MONTHS AND NINE MONTHS ENDED SEPTEMBER 30, 2026

	Nine months ended		Three months ended	
	Sep. 30, 2026 (QR.) (Reviewed)	Sep. 30, 2025 (QR.) (Unreviewed)	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)
Profit for the period – Exhibit B	**4,919,083**	9,287,248	**1,508,155**	628,761
Other comprehensive income:				
Items that will not be reclassified subsequently to profit or loss:				
Net changes in fair value of equity instruments at fair value through other comprehensive income (FVOCI)	**(5,551,185)**	2,760,076	**(4,294,055)**	1,346,570
Other comprehensive (loss) income for the period – Exhibit D	**(5,551,185)**	2,760,076	**(4,294,055)**	1,346,570
Total comprehensive (loss) income for the period – Exhibit D	**(632,102)**	12,047,324	**(2,785,900)**	1,975,331

THE ACCOMPANYING NOTES 1 TO 22 CONSTITUTE AN INTEGRAL PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS

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QATAR CINEMA AND FILM DISTRIBUTION CO. (Q.P.S.C)
DOHA – STATE OF QATAR

EXHIBIT "D"

INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY (REVIEWED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Share Capital (QR.)	Legal Reserve (QR.)	General Reserve (QR.)	Fair Value Reserve (QR.)	Retained Earnings (QR.)	Total (QR.)
NINE MONTHS ENDED SEPTEMBER 30, 2025 (UNREVIEWED)						
Balance as at December 31, 2024 (Audited)	62,807,950	37,992,630	2,663,152	7,275,848	21,295,607	132,035,187
Total comprehensive income for the period						
Profit for the period – Exhibit B (UNREVIEWED)	-0-	-0-	-0-	-0-	9,287,248	9,287,248
Other comprehensive income						
Net changes in fair value of equity instruments at fair value through other comprehensive income (FVOCI)	-0-	-0-	-0-	2,760,076	-0-	2,760,076
Other comprehensive income for the period – Exhibit C (UNREVIEWED)	-0-	-0-	-0-	2,760,076	-0-	2,760,076
Total comprehensive income for the period – Exhibit C (UNREVIEWED)	-0-	-0-	-0-	2,760,076	9,287,248	12,047,324
Dividend distribution for the year 2024 –Note 17	-0-	-0-	-0-	-0-	(4,396,557)	(4,396,557)
Balance as at September 30, 2025 – Exhibit A (UNREVIEWED)	62,807,950	37,992,630	2,663,152	10,035,924	26,186,298	139,685,954
NINE MONTHS ENDED SEPTEMBER 30, 2026 (REVIEWED)						
Balance as at December 31, 2025 – Exhibit A (Audited)	**62,807,950**	**37,992,630**	**2,663,152**	**10,710,851**	**26,923,769**	**141,098,352**
Total comprehensive income for the period						
Profit for the period – Exhibit B	**-0-**	**-0-**	**-0-**	**-0-**	**4,919,083**	**4,919,083**
Other comprehensive income						
Net changes in fair value of equity instruments at fair value through other comprehensive income (FVOCI)	**-0-**	**-0-**	**-0-**	**(5,551,185)**	**-0-**	**(5,551,185)**
Other comprehensive (loss) for the period – Exhibit C	**-0-**	**-0-**	**-0-**	**(5,551,185)**	**-0-**	**(5,551,185)**
Total comprehensive (loss) for the period – Exhibit C	**-0-**	**-0-**	**-0-**	**(5,551,185)**	**4,919,083**	**(632,102)**
Dividend distribution for the year 2025 – Note 17	**-0-**	**-0-**	**-0-**	**-0-**	**(6,280,795)**	**(6,280,795)**
Balance as at September 30, 2026 – Exhibit A	**62,807,950**	**37,992,630**	**2,663,152**	**5,159,666**	**25,562,057**	**134,185,455**

THE ACCOMPANYING NOTES 1 TO 22 CONSTITUTE AN INTEGRAL PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS

طلال أبو غزاله وشركاه
Talal Abu-Ghazaleh & Co.
Qatar Office
FOR IDENTIFICATION PURPOSES ONLY

QATAR CINEMA AND FILM DISTRIBUTION CO. (Q.P.S.C)
DOHA – STATE OF QATAR

EXHIBIT "E"

INTERIM CONDENSED STATEMENT OF CASH FLOWS (REVIEWED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Note	Nine months ended Sep. 30, 2026 (QR.) (Reviewed)	Nine months ended Sep. 30, 2025 (QR.) (Unreviewed)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit for the period – Exhibit B		**4,919,083**	9,287,248
Adjustments for:			
Depreciation		**3,381,175**	3,390,402
Amortization		**30,000**	-0-
Employees' end of service benefits (net)		**82,764**	90,144
Reversal of accounts, other payables and provision for employees' end of service benefits		**(8,907)**	-0-
Interest on lease liabilities		**13,688**	20,392
Finance charges		**102,604**	87,914
Effects on lease modification		**-0-**	(5,341,783)
Interest income		**(944,401)**	(681,948)
(Gain) on disposal of investment properties		**-0-**	(136,713)
Dividend income		**(1,137,988)**	(1,495,919)
Operating Profit Before Working Capital Changes		**6,438,018**	5,219,737
Changes in operating assets and liabilities			
-Inventories		**77,871**	76,576
-Accounts, notes and other receivables		**(455,345)**	1,086,123
-Tenants advances		**(20,878)**	47,200
-Accounts and other payables		**(547,451)**	(688,953)
Cash generated from operations		**5,492,215**	5,740,683
Employees' end of service benefits paid		**-0-**	(43,068)
Finance charges paid		**(102,604)**	(87,914)
Net Cash from Operating Activities		**5,389,611**	5,609,701
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property, plant and equipment, investment property and capital work in progress		**(371,923)**	(406,400)
Proceed from disposal of investment property		**-0-**	136,713
Interest income		**944,401**	681,948
Term bank deposits		**(27,500,000)**	-0-
Dividend income received		**1,137,988**	1,495,919
Net Cash (used in) from Investing Activities		**(25,789,534)**	1,908,180
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend distribution		**(6,286,238)**	(4,396,887)
Settled of lease liabilities		**(88,047)**	(381,367)
Net Cash (used in) Financing Activities		**(6,374,285)**	(4,778,254)
Net (decrease) increase in cash and cash equivalents		**(26,774,208)**	2,739,627
Cash and cash equivalents at beginning of the period		**33,136,882**	28,045,476
Cash and cash equivalents at end of the period	-9-	**6,362,674**	30,785,103

THE ACCOMPANYING NOTES 1 TO 22 CONSTITUTE AN INTEGRAL PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS

Talal Abu-Ghazaleh & Co.
Qatar Office
FOR IDENTIFICATION PURPOSES ONLY

1) GENERAL INFORMATION

a) Qatar Cinema and Film Distribution Co. (Q.P.S.C) was incorporated in the State of Qatar as a Qatari Public Shareholding Company, under Emiri Decree No. 3 of 1970 with Commercial Registration No. 30. The company is listed in the Qatar Stock Exchange.

b) The company is engaged in cinema operations, film production and distribution, trading and leasing of cinema films and TV programs, outdoor advertising, public relations services, trading of cinema equipment, real estate investment, cafeteria operations and investment in shares, bonds and securities.

c) The company's commercial registration consist of certain active branches which operates cinema theaters in different locations in the State of Qatar. The branches' assets, liabilities and results of operations are integral part of this interim condensed financial statements.

d) On September 28, 2023, the company received a letter from Qatar Stock Exchange stating that as of October 1, 2023, the company's stock will be excluded from the stock market index of all stock and the services and consumer goods index after achieving an annual turnover rate of 0.88% in the index methodology. However, the management is in the process of resolving the subject matter with the competent authority.

2) BASIS OF PREPARATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICIES

a) Basis of Preparation

The interim condensed financial statements of the company for the Nine months ended September 30, 2026 have been prepared in accordance with International Accounting Standard-34, *Interim Financial Reporting* and in conformity with Qatari Commercial Companies Law No.11 of 2015, whose certain provisions were subsequently amended by Law No.8 of 2021.

The interim condensed financial statements do not contain all information and disclosures required for annual financial statements prepared in accordance with International Financial Reporting Standards, and should be read in conjunction with the company's annual financial statements for the year ended December 31, 2025. In addition, results for the Nine months ended September 30, 2026 are not necessarily indicative of the results that may be expected for the financial year ending December 31, 2026.

b) Material Accounting Policies

i) Amendments and annual improvements to the Standards

The accounting policies adopted in the preparation of these interim condensed financial statements are consistent with those used in the preparation of the annual financial statements for the year ended December 31, 2025 and the notes attached thereto, except for certain amendments to the standards that became effective in the current period as described below:

Amendments to the Standards		Effective Date
IFRS 9 & IFRS 7	Classification and Measurement of Financial Instruments	January 01, 2026

In addition to the above, as part of annual improvements to IFRS standards, the International Accounting Standard Board published the improvements to the following Five Standards;

IFRS 1	Hedge accounting by a first-time adopter	January 01, 2026
IFRS 7	Gain or loss on derecognition, disclosure of deferred difference between fair value and transaction price and Introduction and credit risk disclosures.	January 01, 2026
IFRS 9	Lessee derecognition of lease liabilities and transaction price.	January 01, 2026
IFRS 10	Determination of a 'De Facto Agent'.	January 01, 2026
IAS 7	Cost method.	January 01, 2026

The above amendments to the standards have been adopted by the company, where applicable, and which did not have any material impact on the accounting policies, financial position or performance of the company.

ii) New and amendments to IFRSs issued but not yet effective

The following new, amendments and improvements to the standards have been issued but are not yet effective and the company intends to adopt these standards, where applicable, when they become effective;

New Standard		**Effective Date**
IFRS 18	Presentation and Disclosure in Financial Statements	January 01, 2027
IFRS 19	Subsidiaries without Public Accountability: Disclosures	January 01, 2027
Amendments to the Standards		**Effective Date**
IAS 28 & IFRS 10	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred Indefinitely
IAS 21	Translation to a Hyperinflationary Presentation Currency	January 01, 2027

3) FINANCIAL RISK MANAGEMENT, CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY AND SEGMENT REPORTING

a) Financial Risk Management

The Company's financial risk management objectives are consistent with those disclosed in the financial statements for the year ended December 31, 2025.

b) Critical Accounting Judgments and Key Sources of Estimation Uncertainty

In the application of the Company's accounting policies, the management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The significant judgments by the management in applying the company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the company's annual financial statements for the year ended December 31, 2025.

In addition to the above, the Company considers sustainability-related risks and opportunities along with climate-related matters in arriving at accounting judgments, estimates, and assumptions, where appropriate.

c) Segment Reporting

For management purposes, the company is organized into business units based on its business activities and has three reportable segments. These divisions offer different products and services and are managed separately because they require different technology and marketing strategies.

Reportable segments	**Operations**
Residential and commercial properties	Rental of real estate properties
Investments	Investing in shares
Cinema income	Operating movie theaters and distribution of cinema films

No operating segments have been aggregated to form the above reportable operating segments. The management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the interim condensed financial statements.

4) PROPERTY, PLANT, EQUIPMENT AND CAPITAL WORK IN PROGRESS

a) The movements during the period/year were as follows:

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Cost			
Balance at beginning of the period/year	**45,970,947**	45,517,063	45,517,063
Additions during the period/year	**365,223**	548,884	406,400
Disposal during the period/year	**-0-**	(95,000)	-0-
Transferred to investment properties	**(382,026)**	-0-	-0-
Transferred to intangible assets	**(360,000)**	-0-	-0-
Balance at end of the period/year	**45,594,144**	45,970,947	45,923,463
Accumulated Depreciation			
Balance at beginning of the period/year	**30,920,983**	29,438,110	29,438,110
Charge for the period/year	**1,156,217**	1,577,873	1,187,693
On disposal	**-0-**	(95,000)	-0-
Balance at end of the period/year	**32,077,200**	30,920,983	30,625,803
Net book value at end of the period/year – Exhibit A	**13,516,944**	15,049,964	15,297,660

b) The above property, plant, equipment and capital work in progress include a sum of QR.428,844 capital nature expenses incurred for projects which are under progress as at September 30, 2026.

5) INVESTMENT PROPERTIES

a) The movements during the period/year were as follows:

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Cost			
Balance at beginning of the period/year	**112,657,002**	113,444,302	113,444,302
Additions during the period/year	**6,700**	212,700	-0-
Transfer from capital work in progress during the period/year	**382,026**	-0-	-0-
Disposal during the period/year	**-0-**	(1,000,000)	(1,000,000)
Balance at end of the period/year	**113,045,728**	112,657,002	112,444,302
Accumulated Depreciation			
Balance at beginning of the period/year	**45,078,972**	43,158,014	43,158,014
Charge for the period/year	**2,224,958**	2,920,958	2,202,709
On disposal	**-0-**	(1,000,000)	(1,000,000)
Balance at end of the period/year	**47,303,930**	45,078,972	44,360,723
Net book value at end of the period/year – Exhibit A	**65,741,798**	67,578,030	68,083,579

b) The fair value of the investment properties amounting to QR.652,482,000 as at December 31, 2025 were determined on December 31, 2025 by an accredited independent appraiser. The management of the Company presumes that the fair value of the above investment properties as of September 30, 2026 are not materially differ from the valuation date. The appraiser is an industry specialist in valuing these types of investment properties. The fair value was determined based on the market comparable approach that reflects recent transaction prices for similar properties on valuation date. In estimating the fair value of the properties, the highest and best use of the properties is their current use.

6) INTANGIBLE ASSETS

The movements during the period/year were as follows:

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Cost			
Balance at beginning of the period/year	**27,000**	27,000	27,000
Transfer from capital work in progress during the period/year	**360,000**	-0-	-0-
Balance at end of the period/year	**387,000**	27,000	27,000
Accumulated Amortization			
Balance at beginning of the period/year	**27,000**	27,000	27,000
Charge for the period/year	**30,000**	-0-	-0-
Balance at end of the period/year	**57,000**	27,000	27,000
Net book value at end of the period/year – Exhibit A	**330,000**	-0-	-0-

7) RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

a) Right-of-Use Assets

Movements in right-of-use assets are as follows:	**Sep. 30, 2026 (QR.) (Reviewed)**	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Balance at beginning of the period/year	**-0-**	4,065,304	4,065,304
Effects of lease modification-Note 7(d)	**-0-**	(4,065,304)	(4,065,304)
Balance at end of the period/year	**-0-**	-0-	-0-

b) Lease Liabilities

Movements in lease liabilities are as follows:	**Sep. 30, 2026 (QR.) (Reviewed)**	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Balance at beginning of the period/year	**429,598**	10,221,610	10,221,610
Effects of lease modification-Note 7(d)	**-0-**	(9,407,087)	(9,407,087)
Settled during the period/year	**(88,047)**	(410,716)	(381,367)
Accretion of interest during the period/year	**13,688**	25,791	20,392
Balance at end of the period/year – Note 7(c)	**355,239**	429,598	453,548

c) **Based on maturity, the lease liabilities are classified in the interim condensed statement of financial position as follows:**

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Lease liabilities-long term portion – Exhibit A	**251,811**	329,628	326,960
Lease liabilities-short term portion – Exhibit A	**103,428**	99,970	126,588
Total –Note 7(b)	**355,239**	429,598	453,548

d) **Effects of lease Modification**

Pursuant to the "Lease Contract Amendment" dated March 12, 2025, the company entered into certain modification to the initial lease contract with Cultural Village Foundation-Katara where the Company lease a Cinema building to operate highest international standard Cinema. As per addendum, the revised contract was effective from April 04, 2023 and the company has applied, where appropriate, the IFRS 16 and its practical expedients to provide the effects of those lease modification as detailed follows;

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Effects on:			
Previously recognized right-of-use assets-Note 7(a)	**-0-**	4,065,304	4,065,304
Effects from:			
Specific lease concessions/waived	**-0-**	1,723,661	1,723,661
Past due lease liabilities waived	**-0-**	2,543,732	2,543,732
Residual effects of lease modification	**-0-**	1,074,390	1,074,390
Total – Note 13	**-0-**	5,341,783	5,341,783
Total Effects of lease Modification – Note 7(b)	**-0-**	9,407,087	9,407,087

8) EQUITY INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (FVOCI)

a) The equity instruments at fair value through other comprehensive income (FVOCI) comprise of investments in shares of listed companies in Qatar Exchange. The fair value of the quoted shares is determined by reference to published price quotations in Qatar Exchange.

b) Movements in equity instruments at fair value through other comprehensive income (FVOCI) are as follows:

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Balance at beginning of the period/year	**34,771,722**	31,336,719	31,336,719
Net changes in fair value of equity instruments at fair value through other comprehensive income (FVOCI)	**(5,551,185)**	3,435,003	2,760,076
Balance at end of the period/year – Exhibit A	**29,220,537**	34,771,722	34,096,795

9) CASH AND CASH EQUIVALENTS

a) This item consists of the following:

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Cash in hand	**15,480**	-0-	25,732
Cash at banks	**4,347,194**	4,016,304	3,759,371
Term deposits-matured within 90 days	**2,000,000**	29,120,578	27,000,000
Total – Exhibit E	**6,362,674**	33,136,882	30,785,103
Term Deposits (More than 90 days) – Note 9(b)	**27,500,000**	-0-	-0-
Total – Exhibit A	**33,862,674**	33,136,882	30,785,103

b) The term deposits has a maturity period exceeding 90 days, accordingly, is not classified as cash and cash equivalents for the proposes of the statement of cash flows.

10) SHARE CAPITAL

This item consists of the following:

	Sep. 30, 2026 (Reviewed)	Dec. 31, 2025 (Audited)	Sep. 30, 2025 (Unreviewed)
Authorized, issued and fully paid up capital with a par value of QR.1 each (QR.) – Exhibit A	**62,807,950**	62,807,950	62,807,950
Authorized, issued and fully paid up share capital (number of shares)	**62,807,950**	62,807,950	62,807,950

11) REVENUE

	Nine months ended		Three months ended	
This item consists of the following:	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)
Real estate rental revenue	**10,049,900**	9,538,153	**3,334,300**	3,320,380
Dividend income	**1,137,988**	1,495,919	**-0-**	483,612
Cinema revenue	**5,088,282**	4,447,252	**2,268,219**	1,460,316
Cafeteria revenue	**1,186,895**	1,050,152	**524,502**	401,365
Advertisement revenue	**-0-**	60,820	**-0-**	40,820
Total – Exhibit B	**17,463,065**	16,592,296	**6,127,021**	5,706,493

12) OPERATING COST

	Nine months ended		Three months ended	
a) This item consists of the following:	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)
Shares of film distributors	**2,549,865**	2,226,685	**1,152,487**	734,708
Depreciation of investment properties	**2,224,958**	2,202,709	**745,664**	766,431
Real estate maintenance and cleaning	**929,576**	965,610	**413,509**	430,494
Depreciation of property, plant and equipment	**1,156,217**	1,187,693	**385,237**	404,274
Salaries and employees' benefits	**1,137,128**	1,138,586	**374,372**	384,122
Share of cinema theater owners – Note 12(b)	**1,261,791**	1,192,350	**540,847**	362,827
Amortization of intangible assets	**30,000**	-0-	**18,000**	-0-
Others	**923,918**	911,167	**337,456**	446,193
Total – Exhibit B	**10,213,453**	9,824,800	**3,967,572**	3,529,049

b) Pursuant to the contractual arrangements with owners of the cinema theater buildings located at three different malls at State of Qatar, the counter party to the contracts will be entitled for 50 % share of profit from respective cinema activities. The respective movie income is included under cinema revenue.

13) OTHER INCOME

This item consists of the following:	Nine months ended		Three months ended	
	Sep. 30, 2026 (QR.) (Reviewed)	Sep. 30, 2025 (QR.) (Unreviewed)	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)
Interest income	**944,401**	681,948	**278,882**	224,680
Reversal of accounts, other payables and provision for employees' end of service benefits	**8,907**	-0-	**-0-**	-0-
Effects of lease modification-Note 7(d)	**-0-**	5,341,783	**-0-**	-0-
Gain on disposal of investment properties	**-0-**	136,713	**-0-**	-0-
Others	**12,783**	42,148	**9,783**	948
Total – Exhibit B	**966,091**	6,202,592	**288,665**	225,628

14) GENERAL AND ADMINISTRATIVE EXPENSES

This item consists of the following:	Nine months ended		Three months ended	
	Sep. 30, 2026 (QR.) (Reviewed)	Sep. 30, 2025 (QR.) (Unreviewed)	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)
Salaries, wages and allowances	**1,794,902**	1,676,484	**510,939**	556,060
Professional, legal and government charges	**384,329**	342,767	**108,826**	86,608
Electricity and water expenses	**178,143**	175,638	**54,879**	74,449
Board of directors remuneration	**344,216**	46,626	**-0-**	-0-
Provision for impairment of accounts receivable	**-0-**	867,160	**-0-**	867,160
Employees' end of service benefits	**82,764**	90,144	**27,119**	24,871
Travelling and transportation	**69,100**	72,890	**61,930**	20,970
Advertisement expenses	**14,000**	26,600	**11,000**	3,000
Others	**312,874**	276,225	**118,119**	104,164
Total – Exhibit B	**3,180,328**	3,574,534	**892,812**	1,737,282

15) EARNINGS PER SHARE

a) Basic Earnings Per Share

The basic earnings per share is computed by dividing the profit for the period attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period as follows:

This item consists of the following:	Nine months ended		Three months ended	
	Sep. 30, 2026 (Reviewed)	Sep. 30, 2025 (Unreviewed)	**Sep. 30, 2026 (Reviewed)**	Sep. 30, 2025 (Unreviewed)
Profit attributable to ordinary shareholders of the Company (QR.)	**4,919,083**	9,287,248	**1,508,155**	628,761
Weighted average number of ordinary shares outstanding	**62,807,950**	62,807,950	**62,807,950**	62,807,950
Basic earnings per share (QR.) – Exhibit B	**0.078**	0.148	**0.024**	0.010

b) **Diluted Earnings Per Share**

No separate diluted earnings per share were calculated since the diluted earnings per share were equal to basic earnings per share.

16) SEGMENT REPORTING

The company is organized into three major business segments, which comprises real estate, cinema & others and investment. Geographically, the company's entire business operations are concentrated in State of Qatar. The chief operating decision makers evaluate the operating results of the business units separately for the purpose of making decisions about resource allocation and performance assessment. The company has elected to disclose only the results of operating segments in the interim condensed financial statements as management does not maintain and capture segment-wise information about assets and liabilities as it is not required for decision making purposes.

	Real Estate (QR.)	**Cinema & Others (QR.)**	**Investment (QR.)**	**Total (QR.)**
Period ended September 30, 2026				
Revenue	**10,049,900**	**6,275,177**	**1,137,988**	**17,463,065**
Operating cost	**(3,169,535)**	**(7,043,918)**	**-0-**	**(10,213,453)**
Gross profit (loss)	**6,880,365**	**(768,741)**	**1,137,988**	**7,249,612**
Other income	**-0-**	**966,091**	**-0-**	**966,091**
G&A expenses	**(1,908,197)**	**(1,272,131)**	**-0-**	**(3,180,328)**
Finance charges	**-0-**	**(116,292)**	**-0-**	**(116,292)**
Profit (loss) for the period	**4,972,168**	**(1,191,073)**	**1,137,988**	**4,919,083**

	Real Estate (QR.)	Cinema & Others (QR.)	Investment (QR.)	Total (QR.)
Period ended September 30, 2025				
Revenue	9,538,153	5,558,224	1,495,919	16,592,296
Operating cost	(3,174,830)	(6,649,970)	-0-	(9,824,800)
Gross profit (loss)	6,363,323	(1,091,746)	1,495,919	6,767,496
Other income	136,713	6,065,879	-0-	6,202,592
G&A expenses	(2,251,956)	(1,322,578)	-0-	(3,574,534)
Finance charges	-0-	(108,306)	-0-	(108,306)
Profit for the period	4,248,080	3,543,249	1,495,919	9,287,248

17) DIVIDENDS

Following the approval of the Annual General Assembly held on March 8, 2026, it was decided a cash dividend distribution of 10% of the paid up capital totaling QR.6,280,795 and an amount of QR.344,216 Board of Directors' remuneration relating to the year ended December 31, 2025 (relating to the year ended December 31, 2024 a cash dividend distribution of 7% of the paid up capital totaling QR.4,396,557).

18) RELATED PARTY TRANSACTIONS

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions.

As at reporting date, there were no reportable related party transactions except for the transactions with key management personnel.

Transactions with key management personnel

Key management personnel comprise the Board of Directors and key members of management having authority and responsibility for planning, directing and controlling the activities of the company.

A sum of QR.344,216 board of directors remuneration have been include under general and administrative expenses for the Nine months ended September 30, 2026 (September 30, 2025: QR.46,626).

In addition to the above, the total compensation for key management personnel of the company includes the following:

	Nine months ended		Three months ended	
	Sep. 30, 2026 (QR.) (Reviewed)	Sep. 30, 2025 (QR.) (Unreviewed)	**Sep. 30, 2026 (QR.) (Reviewed)**	Sep. 30, 2025 (QR.) (Unreviewed)
Salaries and other short term benefits	**236,305**	236,525	**92,605**	68,475

19) FAIR VALUE

Fair Value Measurement

The Company measures certain financial instruments and certain non-financial assets, if applicable, at fair value at each reporting date.

Fair value related disclosures for financial instruments and non-financial assets that are measured at fair value are disclosed in this interim condensed financial statements, if any.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible to by the company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.
A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in this interim condensed financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1:- Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2:- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3:- Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets that are recognized in the interim condensed financial statements on a recurring basis, the Company determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Accounting Classification And Fair Values

Based on the above fair value measurements, it has been assessed that the fair values of the financial instruments presented in this interim condensed financial statements as of reporting date are not materially different from their carrying values.

Fair Value Hierarchy

The company uses the following hierarchy for determining and disclosing the fair value of the company's assets by valuation technique:

Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities;
Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly; and
Level 3: techniques which use inputs which have a significant effect on the recorded fair value that are not based on observable market data

The following table shows an analysis of assets recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
As at September 30, 2026 (Reviewed)				
Equity instruments at FVOCI (QR.)	**29,220,537**	**-0-**	**-0-**	**29,220,537**
As at December 31, 2025 (Audited)				
Equity instruments at FVOCI (QR.)	34,771,722	-0-	-0-	34,771,722
As at September 30, 2025 (Unreviewed)				
Equity instruments at FVOCI (QR.)	34,096,795	-0-	-0-	34,096,795

During the period ended September 30, 2026, the year ended December 31, 2025 and the period ended September 30, 2025, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfers into and out of Level 3 fair value measurements.

20) COMMITMENTS AND CONTINGENCIES

The following summarizes the significant commitments and contingencies:

	Sep. 30, 2026 (QR.) (Reviewed)	Dec. 31, 2025 (QR.) (Audited)	Sep. 30, 2025 (QR.) (Unreviewed)
Advance payment guarantee	**100,000**	100,000	100,000

21) COMPARATIVE FIGURES

Certain prior period figures have been reclassified to conform with the presentation of the current period.

22) GENERAL

Figures in this interim condensed financial statements have been rounded off to the nearest Qatari Riyal.