Interim condensed consolidated statement of financial position as at 30 September 2026

	Notes	30 September 2026 AED'000 *(Unaudited)*	31 December 2025 AED'000 *(Audited)*
ASSETS			
Non-current assets			
Property, plant and equipment	**5**	**7,542,182**	7,380,670
Investment properties	**6**	**358,970**	322,000
Right-of-use assets	**7**	**540,192**	664,262
Intangible assets and goodwill	**8**	**178,135**	154,303
Investments in equity accounted investees	**9**	**614,731**	575,581
Deferred tax assets		**10,558**	3,281
Retention receivables		**916,599**	1,186,239
Total non-current assets		**10,161,367**	10,286,336
Current assets			
Inventories		**1,027,547**	885,896
Trade and other receivables	**10**	**13,413,258**	16,750,473
Contract assets	**11**	**9,407,874**	6,061,850
Financial assets at fair value through profit or loss		**842,792**	700,682
Derivative financial assets		**658**	19,543
Cash and bank balances	**12**	**4,605,732**	4,979,659
Total current assets		**29,297,861**	29,398,103
Total assets		**39,459,228**	39,684,439
EQUITY AND LIABILITIES			
Equity			
Share capital		**844,379**	844,379
Share premium		**605,421**	605,421
Merger reserve		**765,000**	765,000
Other reserves	**21**	**(123,751)**	(92,686)
Retained earnings		**13,690,595**	12,271,262
Equity attributable to the shareholders of the Company		**15,781,644**	14,393,376
Non-controlling interests		**1,504,493**	1,487,983
Net equity		**17,286,137**	15,881,359

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Interim condensed consolidated statement of financial position (continued) as at 30 September 2026

	Notes	30 September 2026 AED'000 *(Unaudited)*	31 December 2025 AED'000 *(Audited)*
Liabilities			
Non-current liabilities			
Provision for employees' end of service benefits		**628,815**	590,842
Borrowings	**13**	**350,223**	468,940
Deferred tax liabilities		**28,762**	-
Lease liabilities	**7**	**406,826**	475,697
Total non-current liabilities		**1,414,626**	1,535,479
Current liabilities			
Trade and other payables	**14**	**15,554,604**	16,515,130
Contract liabilities		**4,165,136**	4,417,079
Derivative financial liabilities		**2,267**	-
Income tax payable	**15**	**581,982**	652,899
Borrowings	**13**	**314,268**	480,270
Lease liabilities	**7**	**140,208**	202,223
Total current liabilities		**20,758,465**	22,267,601
Total liabilities		**22,173,091**	23,803,080
Total equity and liabilities		**39,459,228**	39,684,439

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To the best of our knowledge, the financial information included in the report fairly presents in all material respects the financial condition, results of operations and cash flows of the Group as of, and for, the periods presented in these condensed consolidated financial statements.

Mohamed Thani Murshed Alrumaithi	**Yasser Nasr Zaghloul**	**Sreemont Prasad Barua**
Chairman	**Group Chief Executive Officer**	**Group Chief Financial Officer**

Interim condensed consolidated statement of profit or loss for the nine-month period ended 30 September 2026

	Notes	*Three-month period ended 30 September*		*Nine-month period ended 30 September*	
		2026 AED '000 (unaudited)	*2025 AED '000 (unaudited)*	***2026 AED '000 (unaudited)***	*2025 AED '000 (unaudited)*
Revenue from contracts with customers	**16**	**7,275,139**	7,173,242	**21,408,320**	20,545,448
Contract costs		**(6,435,993)**	(6,105,884)	**(18,566,705)**	(17,323,629)
GROSS PROFIT		**839,146**	1,067,358	**2,841,615**	3,221,819
Share of net results of equity accounted investees	**9**	**2,600**	22,821	**41,245**	64,965
General and administrative expenses		**(119,643)**	(112,451)	**(317,918)**	(263,085)
Finance income		**83,300**	36,704	**141,238**	138,655
Finance costs		**(28,940)**	(25,134)	**(72,482)**	(74,426)
Amortisation of intangible assets and depreciation of investment properties		**(5,563)**	-	**(29,667)**	-
Foreign currency exchange loss		**(8,378)**	(15,307)	**(19,650)**	(42,631)
Fair value gain on financial assets at fair value through profit or loss		**126,105**	120,188	**142,110**	44,830
Other (expense)/income, net		**(2,366)**	30,166	**19,328**	39,270
Profit before tax		**886,261**	1,124,345	**2,745,819**	3,129,397
Income tax expense	**15**	**(118,477)**	(115,411)	**(371,909)**	(365,843)
PROFIT FOR THE PERIOD	**17**	**767,784**	1,008,934	**2,373,910**	2,763,554
PROFIT ATTRIBUTABLE TO:					
Shareholders of the Company		**719,244**	921,844	**2,263,713**	2,540,062
Non-controlling interests		**48,540**	87,090	**110,197**	223,492
PROFIT FOR THE PERIOD		**767,784**	1,008,934	**2,373,910**	2,763,554
Basic and diluted earnings per share attributable to equity holders of the Company	**19**	**0.85**	1.09	**2.68**	3.01

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