AL MADINA INVESTMENT HOLDING SAOG

CONSOLIDATED AND SEPARATE STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2026

	Note	Group		Parent Company	
		2026	2025	**2026**	2025
		ر.ع	ر.ع	**ر.ع**	ر.ع
Rental income	10(d)	**485,732**	547,496	**404,092**	455,237
Revenue from sale of properties		**1,000,000**	68,200	**1,000,000**	68,200
Dividend income		**90,000**	-	**90,000**	-
Interest on Tilal sukuk		**10,710**	19,972	**10,710**	19,972
Other income	21	**35,643**	189,628	**25,058**	186,812
Profit for sale investment		**23,378**	(1,775)	**23,378**	(1,775)
Share of profits of subsidiaries	8(a)	**-**	-	**-**	3,167
Share of Profit/ (losses) of associates	8(b)	**(351,981)**	473,816	**(351,981)**	473,816
Change in the fair value of investments at fair value through profit or loss	8(c)(iii)	**(818,868)**	(586,944)	**(818,868)**	(586,944)
Change in the fair value of investment properties	9 & 10	**49,120**	63,802	**49,120**	63,802
Provision for expected credit losses		**(308,028)**	(76,860)	**(308,028)**	(76,860)
Cost of properties sold	9	**(1,072,121)**	(62,340)	**(1,072,121)**	(62,340)
Salaries and employee related costs	19	**(164,168)**	(162,904)	**(111,983)**	(112,422)
General and administrative expenses	20	**(98,633)**	(92,551)	**(79,605)**	(56,353)
Other operating costs		**(55,704)**	(31,207)	**(41,901)**	(25,979)
Depreciation	11	**(5,178)**	(5,415)	**(5,178)**	(5,415)
Finance costs		**(640,623)**	(651,639)	**(640,623)**	(651,639)
(Loss) before taxation for the year		**(1,820,721)**	(308,721)	**(1,820,721)**	(308,721)
Taxation	16	**-**	-	**-**	-
Net (loss) for the year		**(1,820,721)**	(308,721)	**(1,820,721)**	(308,721)
Net (Loss) for the year attributable to:					
Shareholders of the Parent Company		**(1,820,721)**	(308,721)	**(1,820,721)**	(308,721)
Non-controlling interest		**-**	-	**-**	-
		(1,820,721)	(308,721)	**(1,820,721)**	(308,721)
Other comprehensive (loss):					
Share of reserves of associates	8(b)	**(15,178)**	7,405	**(15,178)**	7,405
Total comprehensive (loss) for the year		**(1,835,899)**	(301,316)	**(1,835,899)**	(301,316)
Total comprehensive (loss) attributable to:					
Shareholders of the Parent Company		**(1,835,899)**	(301,316)	**(1,835,899)**	(301,316)
Non-controlling interest		**-**	-	**-**	-
		(1,835,899)	(301,316)	**(1,835,899)**	(301,316)
Basic (loss) per share	14(b)	**(0.022)**	(0.004)	**(0.022)**	(0.004)

The notes and other explanatory information on pages 12 to 52 form an integral part of these consolidated and separate financial statements.