أكاديمية التعلّم
Academy Of Learning

Highest annual revenue and highest annual net profit in the Company's history

Audited consolidated financial statements — Training Activity and Education Activity · Figures in millions of Saudi Riyals · Growth: current 12 months versus prior 12 months (Annex 1)

Revenue

235.5
SAR million
▲ 33.5%

Revenue Growth

33.5%
▲

Net Profit

40.7
SAR million
▲ 20.4%

Gross Profit

127.0
SAR million
▲ 44.2%

Operating Profit

70.0
SAR million
▲ 42.1%

Earnings before Interest, Zakat and Depreciation

95.5
SAR million
▲ 34.1%

Total Comprehensive Income

39.9
SAR million
▲ 22.5%

Earnings per Share

0.30
SAR per share

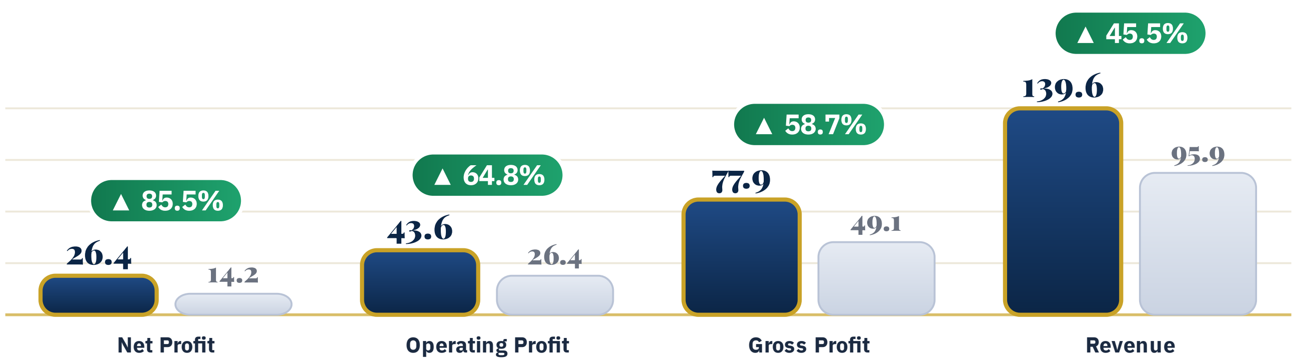
Gross Profit Margin

53.9%
versus 49.9%
▲ 4.0 percentage points

Comparison of First-Half and Second-Half Revenue and Profit

Consolidated statements · Figures in millions of Saudi Riyals

First Half (1 July – 31 December 2025) · Second Half (1 January – 30 June 2026) · Increase between the two halves



The second half exceeded the first in every line — and profits are growing faster than revenue: net profit ▲ 85.5% against ▲ 45.5% for revenue

Announced contracts and projects not included in the results of the year

1- Training support agreement with the HADAF Fund valued at SAR 405.14 million, signed on 1 July 2026 and announced on the market on 8 July 2026.

2- Education Activity: the current year is a preparation and establishment phase, with actual operations beginning with financial year 2026/2027.

Growth rates on a current 12 months versus prior 12 months basis (1 July – 30 June) instead of the prior comparison period in the financial statements of 18 months · Figures in millions of Saudi Riyals per the audited consolidated financial statements for the year ended 30 June 2026 · Sector comparison on a compound growth basis over 36 unified months from the latest three audited annual financial statements of each company

Growth in Student Numbers and in Value

Standalone financial statements of the Training Activity — the true picture of its strength · Figures in millions of Saudi Riyals

Growth in Student Numbers and in Value Together

Number of students ▲ 13.4% · Average revenue per student (SAR) ▲ 16.4%

Training Activity Results

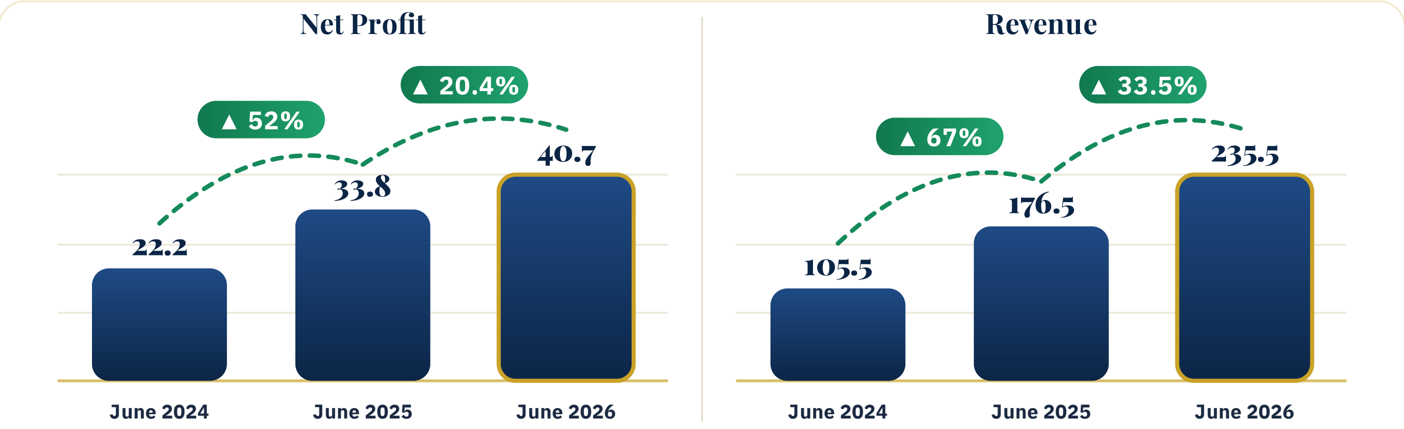
Figures in millions of Saudi Riyals · Change on a current 12 months versus prior 12 months basis · Margins and their change in percentage points

Revenue	Gross Profit	Operating Profit	Net Profit
232.9	128.3	72.3	47.6
▲ 32.0%	▲ 45.6%	▲ 45.8%	▲ 39.6%
98.9% of Group revenue	Margin 55.1% · ▲ 5.2 points	Margin 31.1% · ▲ 2.9 points	Margin 20.5% · ▲ 1.1 points

Net profit of the Training Activity	–	Education Activity (under establishment)	=	Net profit of the Group
47.6 SAR million · ▲ 39.6%		7.0 SAR million		40.7 SAR million · ▲ 20.4%

Growth Trajectory and Position in the Sector

Last three years on a twelve-month basis · Figures in millions of Saudi Riyals



45.5% — Academy of Learning

13.4% — Average of listed sector companies

3.4 times the sector average in compound revenue growth over 36 unified months — with a net profit margin above 17% for the Group and 20% for the Training Activity

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أكاديمية التعلّم
Academy Of Learning

A solid financial position... and liquidity that supports expansion

Consolidated statement of financial position compared with 30 June 2025 · Figures in millions of Saudi Riyals

Total Assets
579.4
SAR million
▲ 87.2%

Working Capital
182.8
SAR million
▲ 60.0%

Cash and Bank Balances
18.4
SAR million
▲ 192.6%

Liquidity and Return Indicators
In the excellent range

Current Ratio
396%
Coverage of nearly four times

Return on Equity
25.4%
▲ 2.0 percentage points

Cash Position
29.8%
versus 15.8% in 2025

4.24×
Finance Cost Coverage
Operating profit ÷ finance costs

3.5% · 4%
Proactive Hedging of Financing Cost
Two commission-rate caps protecting against volatility

159.8
Equity — SAR million
▲ 10.8% versus the prior year

Capital and Distributions
During the financial year

Paid-up Capital
135.0
SAR million — capitalisation of SAR 45 million from retained earnings
▲ 50.0%

Cash Dividends to Shareholders
22.5
SAR million during the year
versus 9.0 in 2025

Book Value per Share
1.18
SAR per share — versus SAR 1.07 in 2025
▲ 10.8%

Investor Care
For any enquiry we will be pleased to have you contact the Investor Relations Department — and we will be fully ready to answer all your questions
investor.relations@aol.edu.sa

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