

Including 3 Specialised Sessions on Trading, Investment, and Islamic Banking:

KFH-Bahrain Concludes Training Sessions at Youth City 2030



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Kuwait Finance House – Bahrain (KFH-Bahrain) concluded its series of awareness and training sessions, presented as a Platinum Partner of the 15th edition of Youth City 2030, organised by the Ministry of Youth Affairs. This participation falls within KFH-Bahrain’s commitment to supporting national initiatives aimed at preparing Bahraini youth, enhancing their financial literacy, and raising awareness of Islamic banking principles. These sessions represent a practical extension of KFH-Bahrain’s commitment to providing educational and training programs that enhance financial literacy while introducing the principles of Islamic banking. This aligns with its role as

an Islamic banking institution that seeks to invest in national competencies and prepare a generation equipped with the knowledge and skills necessary to meet the demands of the future. The bank’s participation included three specialised training sessions titled: KFH Trader, Day Trading, and Principles of Islamic Banking. These sessions covered the fundamentals of trading and investment, financial market mechanisms, besides an introduction to the principles of Islamic banking and its key applications. This contributed to enhancing participants’ financial literacy and equipping them with practical knowledge to help them build their academic and professional futures. The sessions also offered

participants direct interaction with a select group of specialists from KFH-Bahrain to learn about best practices in Islamic banking and discuss several topics related to financial planning, investment management, and the future of the banking sector. This strengthened the readiness of youth to explore career opportunities in this vital sector. KFH-Bahrain’s participation in Youth City 2030 reflects the Bank’s belief in the importance of investing in youth as the cornerstone of future development, and its unwavering commitment to equipping them with knowledge and skills that enable them to make more informed financial decisions and enhance their readiness for academic and professional

success. These training sessions embody KFH-Bahrain’s keenness to leverage its banking expertise to serve national initiatives by providing training and awareness content in alignment with the Kingdom of Bahrain’s aspirations to build a knowledge-based economy driven by national talent.



RHF Honors Winners of ‘Love and Loyalty’ Art Competition



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The Acting Secretary General of the Royal Humanitarian Foundation (RHF), Eng. Ebrahim Dalhan Aldoseri, honored the winners of the “Love and Loyalty” art competition, held as part of the Foundation’s celebrations marking its 25th anniversary. The award ceremony was attended by Assistant Secretary General for Social Care Ammar Sami Qambar and Director of Public Relations and Media Bader Ali Qambar. Eng. Aldoseri praised the high standard of the participating artworks, saying the winning paintings reflected the students’ love for the Kingdom of Bahrain and their loyalty to His Majesty King Hamad bin Isa Al Khalifa. He noted that the entries showcased strong patriotism, creativity, and a deep sense of national identity. He said the competition



highlighted the children’s awareness of their homeland and pride in Bahrain’s achievements and leadership. Aldoseri emphasized that initiatives of this kind help strengthen national values among younger generations by encouraging them to express their sense of belonging through art. He added that the competition aligns with the Foundation’s efforts to promote national awareness and reinforce community partnership.



Al Abraaj Restaurants Group B.S.C.
Condensed interim statement of changes in shareholders' equity for the six months period ended 30 June 2026 (Reviewed) (Expressed in Bahrain Dinars)

Al Abraaj Restaurants Group B.S.C.
Condensed interim statement of financial position as at 30 June 2026 (Reviewed) (Expressed in Bahrain Dinars)

	Notes	30 June 2026 (Reviewed)	31 December 2025 (Audited)
ASSETS			
Non-current assets			
Property, plant and equipment	5	21,475,443	21,512,575
Intangible assets	6	256,876	256,876
Right-of-use assets	7	1,856,806	1,701,928
Investment in an associate	8	1,841,473	1,825,063
		<u>25,390,618</u>	<u>25,316,447</u>
Current assets			
Inventories		766,442	720,021
Trade and other receivables	9	1,489,154	1,315,739
Cash and bank balances	10	117,275	84,831
		<u>3,372,871</u>	<u>2,156,651</u>
Total assets		<u>27,763,499</u>	<u>27,513,098</u>
EQUITY AND LIABILITIES			
Capital and reserves			
Share capital	11	10,909,091	10,909,091
Statutory reserve	12(a)	833,498	833,498
Share premium	12(b)	1,702,553	1,702,553
Retained earnings	12(c)	1,368,267	1,459,987
		<u>14,808,109</u>	<u>14,895,129</u>
Non-current liabilities			
Non-current portion of lease liabilities	13	1,314,170	970,605
Non-current portion of term loans	14	3,822,840	4,256,187
		<u>5,137,010</u>	<u>5,226,792</u>
Current liabilities			
Current portion of lease liabilities	13	592,168	797,267
Current portion of term loans	14	823,850	558,948
Trade and other payables	15	4,525,494	4,249,276
Bank overdrafts	16	1,875,858	1,795,566
		<u>7,818,370</u>	<u>7,400,177</u>
Total equity and liabilities		<u>27,763,499</u>	<u>27,513,098</u>

These condensed interim financial information were approved, authorised for issue by the Board of Directors and signed on their behalf by:

Hamad Rashed Hatai Rashed Isa
Chairman

Abdulla Rashed Hatai Rashed Isa
Vice Chairman

Al Abraaj Restaurants Group B.S.C.
Condensed interim statement of profit or loss and other comprehensive income for the quarter and six months period ended 30 June 2026 (Reviewed) (Expressed in Bahrain Dinars)

	Notes	Six months period ended 30 June 2026 (Reviewed)	Six months period ended 30 June 2025 (Reviewed)	Three months period ended 30 June 2026 (Reviewed)	Three months period ended 30 June 2025 (Reviewed)
Sales					
	17	7,389,460	7,648,630	3,902,641	4,086,390
Cost of sales		<u>(5,100,351)</u>	<u>(5,758,045)</u>	<u>(2,511,829)</u>	<u>(2,585,162)</u>
Gross profit		<u>2,289,109</u>	<u>1,890,585</u>	<u>1,390,812</u>	<u>1,501,228</u>
Other income		<u>136,380</u>	<u>84,117</u>	<u>89,537</u>	<u>49,971</u>
		<u>3,427,289</u>	<u>1,974,702</u>	<u>1,480,349</u>	<u>1,551,199</u>
Expenses					
General and administrative	18	(1,041,344)	(607,317)	(547,382)	(483,961)
Selling and distribution expenses		(164,003)	(166,425)	(84,946)	(89,373)
Finance costs		(256,367)	(333,158)	(82,329)	(167,033)
		<u>(1,461,714)</u>	<u>(1,106,900)</u>	<u>(714,657)</u>	<u>(740,367)</u>
Net (loss)/profit for the period before share of (loss)/profit from associate		<u>(34,425)</u>	<u>557,823</u>	<u>145,595</u>	<u>410,841</u>
Share of (loss)/profit from associate	8	<u>(33,595)</u>	<u>(20,862)</u>	<u>(18,009)</u>	<u>312</u>
Net (loss)/profit for the period		<u>(68,020)</u>	<u>536,961</u>	<u>127,586</u>	<u>411,153</u>
Other comprehensive income: items that will not be reclassified to profit or loss		-	-	-	-
Unrealised fair value gains on intangible assets	6	-	23,232	-	23,232
Total other comprehensive income for the period		-	<u>23,232</u>	-	<u>23,232</u>
Total comprehensive (loss)/income for the period		<u>(68,020)</u>	<u>560,193</u>	<u>127,586</u>	<u>434,385</u>
Basic and diluted (loss)/earnings per share	22	<u>(0.62)</u>	<u>4.52</u>	<u>1.19</u>	<u>3.77</u>

These condensed interim financial information were approved, authorised for issue by the Board of Directors and signed on their behalf by:

Hamad Rashed Hatai Rashed Isa
Chairman

Abdulla Rashed Hatai Rashed Isa
Vice Chairman

	Share capital	Statutory reserve	Share premium	Revaluation reserve	Retained earnings	Total
At 31 December 2024 (As restated)	10,909,091	755,732	1,862,324	-	1,418,657	14,945,824
Net profit for the period	-	-	-	-	536,961	536,961
Other comprehensive income for the period	-	-	25,257	-	25,257	25,257
Expenses relating to Initial Public Offering	-	-	(159,771)	-	(159,771)	(159,771)
Interim dividend paid 2025 (Note 21)	-	-	-	-	(74,842)	(74,842)
Dividend for 2024 (Note 21)	-	-	-	-	(512,903)	(512,903)
At 30 June 2025 (As restated)	10,909,091	755,732	1,702,553	25,257	1,367,875	14,760,528
At 31 December 2025 (Audited)	10,909,091	833,498	1,702,553	-	1,430,987	14,876,129
Net loss and total comprehensive loss for the period	-	-	-	-	(68,020)	(68,020)
At 30 June 2026 (Reviewed)	10,909,091	833,498	1,702,553	-	1,368,267	14,808,109

Al Abraaj Restaurants Group B.S.C.
Condensed interim statement of cash flows for the six months period ended 30 June 2026 (Reviewed) (Expressed in Bahrain Dinars)

	Notes	Six months period ended 30 June 2026 (Reviewed)	Six months period ended 30 June 2025 (Reviewed)
Operating activities			
Net (loss)/profit for the period		(68,020)	536,961
Adjustments for:			
Depreciation on property, plant and equipment	5	491,026	489,971
Amortisation on right-of-use assets	7	463,744	299,128
Share of loss from associate		33,595	20,860
Gain on disposal of property, plant and equipment		(240)	-
Finance costs		256,367	333,158
Changes in operating assets and liabilities:			
Inventories		(46,421)	6,663
Trade and other receivables		(137,415)	(19,133)
Trade and other payables		256,218	(431,226)
Employees' terminal benefits, net		-	(446,630)
Net cash provided by operating activities		<u>1,250,854</u>	<u>1,291,545</u>
Investing activities			
Purchase of property, plant and equipment	5	(325,280)	(45,357)
Proceeds from disposal of property, plant and equipment		240	-
Expenditure incurred towards capital work-in-progress	5	(88,634)	(145,829)
Net cash used in investing activities		<u>(413,674)</u>	<u>(191,186)</u>
Financing activities			
Final dividend paid		-	(512,903)
Interim dividend paid for 2025		-	(74,842)
Expenses relating to Initial Public Offering		-	(159,771)
Finance costs paid		(256,367)	(333,158)
Principal paid on lease liabilities		(471,154)	(429,799)
Repayment of term loans	23	(367,545)	(240,000)
Net cash used in financing activities		<u>(895,046)</u>	<u>(1,750,473)</u>
Net decrease in cash and cash equivalents		<u>(57,888)</u>	<u>(850,114)</u>
Cash and cash equivalents, beginning of the period		1,750,699	1,718,376
Cash and cash equivalents, end of the period		<u>1,758,583</u>	<u>1,568,490</u>
Comprising:			
Cash and bank balances	10	117,275	76,628
Bank overdrafts	16	(1,875,858)	(1,645,118)
		<u>(1,758,583)</u>	<u>(1,568,490)</u>

Hamad Rashed Isa
Chairman