UPAC
شركة المشاريع المتحدة
للخدمات الجوية | ش.م.ك.ع

Date: 06/08/2026
Ref: UPAC/COM/2026/040

To: Boursa Kuwait,

السادة: بورصة الكويت للأوراق المالية المحترمين،

تحية طيبة وبعـــد،

الموضوع: نتائج اجتماع مجلس الإدارة

Subject: Results of the Board of Directors Meeting

بالإشارة إلى الموضوع أعلاه، تفيد شركة المشاريع المتحدة للخدمات الجوية ش.م.ك.ع ("الشركة") بأنه قد انعقد اجتماع مجلس إدارة الشركة في تمام الساعة 2:00 مساءً من اليوم الخميس الموافق 6 أغسطس 2026، حيث اعتمد مجلس الإدارة البيانات المالية المرحلية المجمعة للفترة المنتهية في 30 يونيو 2026، كما وافق على تمديد أجل القرض المقدم من الشركة الأم إلى الشركة لمدة سنة إضافية، وذلك وفقاً لنماذج الإفصاح المرفقة.

With reference to the above subject, United Projects for Aviation Services Company K.S.C.P. (the "**Company**") hereby announces that the Company's Board of Directors meeting was held at 2:00 p.m. on Thursday, 6 August 2026, during which the Board approved the interim condensed consolidated financial statements for the period ended 30 June 2026. The Board also approved the extension of the maturity of the loan granted by the parent company to the Company for an additional one-year term, in accordance with the attached disclosure forms.

وتفضلوا بقبول فائق الاحترام والتقدير،

حمد عدنان مال الله
نائب رئيس مجلس الإدارة والرئيس التنفيذي
Hamad Adnan Malallah
Vice Chairman and CEO

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Copy to CMA.

نسخة الى السادة/ هيئة أسواق المال.

Attachments:

- Material Information Disclosure Form.
- Financial results form.
    - Approved financial statements.
    - Approved auditor's report.

المرفقات:

- نموذج الإفصاح عن المعلومات الجوهرية
- نموذج نتائج البيانات المالية.
    - نسخة من البيانات المالية المعتمدة.
    - نسخة من تقرير مراقب الحسابات المعتمد.

Disclosure of Material Information Form

Date	6 August 2026
Name of the Listed Company	United Projects for Aviation Services Company K.S.C.P.
Material Information	United Projects for Aviation Services Company K.S.C.P. (the "**Company**") hereby announces that the Company's Board of Directors convened at 2:00 p.m. on Thursday, 6 August 2026, and resolved as follows: 1. Approved the Company's interim condensed consolidated financial statements for the period ended 30 June 2026. 2. Approved the extension of the maturity of the loan granted by the parent company to the Company for an additional one-year term ending on 8 August 2027. An addendum to the loan agreement has been executed to give effect to this extension. Under the terms of the loan agreement, the maximum loan amount is KD 160 million. As of the date hereof, approximately KD 116.8 million has been drawn down, while the remaining undrawn balance will continue to be available for drawdown as required, in accordance with the terms and conditions of the loan agreement and its addendums.
Significant effect of the material information on the financial position of the company	1. The issuance of the Company's interim condensed consolidated financial statements for the period ended 30 June 2026. 2. The extension of the loan maturity does not have any direct financial impact on the Company's financial position, as its effect is limited to extending the loan's maturity date. The outstanding utilized loan balance will continue to be recognized in the Company's financial statements, while the impact of any additional drawdown under the loan will be recognized when such drawdown occurs.

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Financial Results Form Kuwaiti Company (KWD)	نموذج نتائج البيانات المالية الشركات الكويتية (د.ك.)

Company Name	اسم الشركة
United Projects for Aviation Services Company K.S.C.P.	شركة المشاريع المتحدة للخدمات الجوية ش.م.ك.ع.

Second quarter results Ended on	2026-06-30	نتائج الربع الثاني المنتهي في
Board of Directors Meeting Date	2026-08-06	تاريخ اجتماع مجلس الإدارة

Required Documents	المستندات الواجب إرفاقها بالنموذج
Approved financial statements. Approved auditor's report This form shall not be deemed to be complete unless the documents mentioned above are provided	نسخة من البيانات المالية المعتمدة نسخة من تقرير مراقب الحسابات المعتمد لا يعتبر هذا النموذج مكتملاً ما لم يتم وإرفاق هذه المستندات

التغيير (%) Change (%)	فترة الستة اشهر المقارنة Six Month Comparative Period	فترة الستة اشهر الحالية Six Month Current Period	البيان Statement
	2025-06-30	2026-06-30	
(322.73%)	356,465	(793,945)	صافي الربح (الخسارة) الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company
(323.40%)	0.94	(2.10)	ربحية (خسارة) السهم الأساسية والمخففة Basic & Diluted Earnings per Share
(32.86%)	12,837,420	8,618,546	الموجودات المتداولة Current Assets
(1.74%)	255,483,478	251,026,548	إجمالي الموجودات Total Assets
(1.13%)	125,070,080	123,657,759	المطلوبات المتداولة Current Liabilities
(1.37%)	148,182,524	146,152,493	إجمالي المطلوبات Total Liabilities
(2.36%)	106,020,686	103,520,487	إجمالي حقوق الملكية الخاصة بمساهمي الشركة الأم Total Equity attributable to the owners of the Parent Company
(69.99%)	3,290,093	987,265	إجمالي الإيرادات التشغيلية Total Operating Revenue
(133.85%)	968,008	(327,704)	صافي الربح (الخسارة) التشغيلية Net Operating Profit (Loss)
None لا يوجد	None لا يوجد	None لا يوجد	الخسائر المتراكمة / رأس المال المدفوع Accumulated Loss / Paid-Up Share Capital

هاتف: 1833338 965+ | ص.ب 27068 الصفاة 13131 الكويت | سجل تجاري رقم 82992 | رأس المال المدفوع: 38,250,000 دينار كويتي
Tel: +965 1833338 I P.O.Box 27068, Safat 13131 Kuwait I Commercial Registration No. 82992 I Paid-up Capital: 38,250,000 K.D
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التغيير (%) Change (%)	الربيع الثاني المقارن Second quarter Comparative Period	الربيع الثاني الحالي Second quarter Current Period	Statement البيان
	2025-06-30	2026-06-30	
(%201.04)	(91,133)	(274,348)	صافي الربح (الخسارة) الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company
(%204.17)	(0.24)	(0.73)	ربحية (خسارة) السهم الأساسية والمخففة Basic & Diluted Earnings per Share
(%57.23)	1,290,662	552,011	إجمالي الإيرادات التشغيلية Total Operating Revenue
(%116.38)	248,821	(40,751)	صافي الربح (الخسارة) التشغيلية Net Operating Profit (Loss)

- Not Applicable for first Quarter
- لا ينطبق على الربع الأول

Increase/Decrease in Net Profit (Loss) is due to	سبب ارتفاع/انخفاض صافي الربح (الخسارة)
1. The decrease in net profit (recording of a loss) for the six-month period ended 30 June 2026 is primarily attributable to a decline in various revenue streams, following the expiry of the contracts for Terminal (1) and Terminal (3) at Kuwait International Airport. 2. Continued suspension of accruing interest income on the loan to an associate, which would have otherwise resulted in interest income of KD 16,481,411 for the six-month period ended 30 June 2026. The Company retains the right to reinstate it in the future.	1. يعود الانخفاض في صافي الربح (تحقيق خسارة) لفترة الستة أشهر المنتهية في 30 يونيو 2026 بشكل رئيسي إلى تراجع الإيرادات المختلفة، وذلك نتيجة انتهاء عقود مشروعي مبنى الركاب رقم (1) ومبنى الركاب رقم (3) بمطار الكويت الدولي. 2. استمرار تعليق إيرادات الفوائد على القرض المقدم إلى شركة زميلة، مما كان سيؤدي بخلاف ذلك إلى تسجيل إيرادات فوائد قدرها 16,481,411 دينار كويتي لفترة الستة أشهر المنتهية في 30 يونيو 2026، مع احتفاظ الشركة بالحق في إعادتها مستقبلاً.

Total Revenue realized from dealing with related parties (value, KWD)	60,000	بلغ إجمالي الإيرادات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)

Total Expenditures incurred from dealing with related parties (value, KWD)	(51,793)	بلغ إجمالي المصروفات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)

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Auditor Opinion				رأي مراقب الحسابات
1.	Unqualified Opinion	☒	رأي غير متحفظ	.1
2.	Qualified Opinion	☐	رأي متحفظ	.2
3.	Disclaimer of Opinion	☐	عدم إبداء الرأي	.3
4.	Adverse Opinion	☐	رأي معاكس	.4

In the event of selecting item No. 2, 3 or 4, the following table must be filled out, and this form is not considered complete unless it is filled.

بحال اختيار بند رقم 2 أو 3 أو 4 يجب تعبئة الجدول التالي، ولا يعتبر هذا النموذج مكتملاً ما لم يتم تعبئته

NA لا ينطبق	نص رأي مراقب الحسابات كما ورد في التقرير
NA لا ينطبق	شرح تفصيلي بالحالة التي استدعت مراقب الحسابات لإبداء الرأي
NA لا ينطبق	الخطوات التي ستقوم بها الشركة لمعالجة ما ورد في رأي مراقب الحسابات
NA لا ينطبق	الجدول الزمني لتنفيذ الخطوات لمعالجة ما ورد في رأي مراقب الحسابات

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Corporate Actions			استحقاقات الأسهم (الإجراءات المؤسسية)
النسبة	القيمة		
None لا يوجد	None لا يوجد		توزيعات نقدية Cash Dividends
None لا يوجد	None لا يوجد		توزيعات أسهم منحة Bonus Share
None لا يوجد	None لا يوجد		توزيعات أخرى Other Dividend
None لا يوجد	None لا يوجد		عدم توزيع أرباح No Dividends
None لا يوجد	None لا يوجد	علاوة الإصدار Issue Premium	None لا يوجد	زيادة رأس المال Capital Increase
None لا يوجد	None لا يوجد		تخفيض رأس المال Capital Decrease

ختم الشركة Company Seal	التوقيع Signature	المسمى الوظيفي Title	الاسم Name
UPAC شركة المشاريع المتحدة للخدمات الجوية ا ش م ك ع		نائب رئيس مجلس الإدارة والرئيس التنفيذي Vice Chairman and CEO	حمد عدنان مال الله Hamad Adnan Malallah

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UNITED PROJECTS COMPANY FOR
AVIATION SERVICES K.S.C.P. AND ITS SUBSIDIARIES

INTERIM CONDENSED CONSOLIDATED
FINANCIAL INFORMATION (UNAUDITED)

30 JUNE 2026

EY
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Al Aiban, Al Osaimi & Partners
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REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION TO THE BOARD OF DIRECTORS OF UNITED PROJECTS COMPANY FOR AVIATION SERVICES K.S.C.P.

Introduction
We have reviewed the accompanying interim condensed consolidated statement of financial position of United Project Company for Aviation Services K.S.C.P. (the "Parent Company") and its subsidiaries (collectively, the "Group") as at 30 June 2026, and the related interim condensed consolidated statement of profit or loss and interim condensed consolidated statement of comprehensive income for the three-month and six-month periods then ended and the related interim condensed consolidated statement of changes in equity and interim condensed consolidated statement of cash flows for the six-month period then ended. The management of the Parent Company is responsible for the preparation and presentation of this interim condensed consolidated financial information in accordance with International Accounting Standard IAS 34: *Interim Financial Reporting ("IAS 34")*. Our responsibility is to express a conclusion on this interim condensed consolidated financial information 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 financial information 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, it 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.

Conclusion
Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial information is not prepared, in all material respects, in accordance with IAS 34.

Report on Other Legal and Regulatory Requirements
Furthermore, based on our review, the interim condensed consolidated financial information is in agreement with the books of account of the Parent Company. We further report that, to the best of our knowledge and belief, we have not become aware of any violations of the Companies Law No. 1 of 2016, as amended, and its executive regulations, as amended, or of the Parent Company's Memorandum of Incorporation and Articles of Association, as amended, during the six months period ended 30 June 2026 that might have had a material effect on the business of the Parent Company or on its financial position.

We further report that, during the course of our review, to the best of our knowledge and belief, we have not become aware of any violations of the provisions of Law No. 7 of 2010 concerning establishment of Capital Markets Authority "CMA" and organization of security activity and its executive regulations, as amended, during the six months period ended 30 June 2026 that might have had a material effect on the business of the Parent Company or on its financial position.

BADER A. AL-ABDULJADER
LICENCE NO. 207 A
EY
AL AIBAN, AL OSAIMI & PARTNERS

6 August 2026
Kuwait

INTERIM CONDENSED CONSOLIDATED STATEMENT OF INCOME (UNAUDITED)

For the period ended 30 June 2026

		Three months ended 30 June		*Six months ended 30 June*	
		2026	*2025*	***2026***	*2025*
	Notes	***KD***	*KD*	***KD***	*KD*
Revenues	10	**552,011**	1,290,662	**987,265**	3,290,093
Operating costs		**(108,024)**	(202,112)	**(211,216)**	(418,337)
GROSS PROFIT		**443,987**	1,088,550	**776,049**	2,871,756
General and administrative expenses		**(100,591)**	(346,299)	**(176,250)**	(693,670)
Salaries and employee benefits		**(220,314)**	(325,178)	**(467,492)**	(664,516)
Other income		**191,617**	242,306	**247,923**	275,506
Profit before interest, taxation, depreciation and amortisation (“EBITDA”)		**314,699**	659,379	**380,230**	1,789,076
Depreciation		**(4,523)**	(1,017)	**(8,933)**	(1,987)
Amortisation of service concession rights		**(350,927)**	(329,699)	**(699,001)**	(659,398)
Amortization of right-of-use assets		**-**	(79,842)	**-**	(159,683)
(Loss) profit before interest and taxation (“EBIT”)		**(40,751)**	248,821	**(327,704)**	968,008
Interest income		**66,975**	91,339	**136,163**	169,524
Finance cost		**(15,456)**	(34,028)	**(31,716)**	(62,644)
Finance cost on service concession arrangement liabilities		**(277,951)**	(289,345)	**(555,663)**	(573,825)
(Loss) profit before taxation		**(267,183)**	16,787	**(778,920)**	501,063
Taxation	11	**-**	377	**-**	(4,175)
(LOSS) PROFIT FOR THE PERIOD		**(267,183)**	17,164	**(778,920)**	496,888
BASIC AND DILUTED (LOSS) EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT COMPANY	4	**(0.73) Fils**	(0.24) Fils	**(2.10) Fils**	0.94 Fils
Attributable to:					
Equity holders of the Parent Company		**(274,348)**	(91,133)	**(793,945)**	356,465
Non-controlling interests		**7,165**	108,297	**15,025**	140,423
		(267,183)	17,164	**(778,920)**	496,888

The attached notes 1 to 16 form part of this interim condensed consolidated financial information.

INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)

For the period ended 30 June 2026

	Three months ended 30 June		*Six months ended 30 June*	
	2026	*2025*	***2026***	*2025*
	KD	*KD*	***KD***	*KD*
(Loss) profit for the period	**(267,183)**	17,164	**(778,920)**	496,888
Other comprehensive (loss) income:				
Other comprehensive loss that may be reclassified to profit or loss in subsequent periods:				
Recycling of hedging reserve of an associate	**(149,498)**	-	**(149,498)**	-
Other comprehensive loss for the period	**(149,498)**	-	**(149,498)**	-
TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE PERIOD	**(416,681)**	17,164	**(928,418)**	496,888
Attributable to:				
Equity holders of the Parent Company	**(423,846)**	(91,133)	**(943,443)**	356,465
Non-controlling interests	**7,165**	108,297	**15,025**	140,423
	(416,681)	17,164	**(928,418)**	496,888

The attached notes 1 to 16 form part of this interim condensed consolidated financial information.

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 30 June 2026

	Notes	*30 June 2026 KD*	*(Audited) 31 December 2025 KD*	*30 June 2025 KD*
ASSETS				
Non-current assets				
Property and equipment		**69,476**	13,996	12,032
Service concession rights	5	**21,821,044**	22,176,815	22,116,544
Loan to an associate	6, 14	**220,517,482**	220,517,482	220,517,482
		242,408,002	242,708,293	242,646,058
Current assets				
Accounts receivable and other assets		**1,230,403**	1,203,375	1,803,562
Cash and cash equivalents		**7,388,143**	8,832,582	11,033,858
		8,618,546	10,035,957	12,837,420
TOTAL ASSETS		**251,026,548**	252,744,250	255,483,478
EQUITY AND LIABILITIES				
Equity				
Share capital	7	**38,250,000**	38,250,000	38,250,000
Share premium		**48,605,000**	48,605,000	48,605,000
Statutory reserve		**7,416,960**	7,416,960	7,416,960
Treasury shares	8	**(1,544,594)**	(1,544,594)	(1,544,594)
Other reserve		**(260,978)**	(111,480)	(111,480)
Foreign currency translation reserve		**56,401**	56,401	56,401
Retained earnings		**10,997,698**	11,791,643	13,348,399
Equity attributable to equity holders of the Parent Company		**103,520,487**	104,463,930	106,020,686
Non-controlling interests		**1,353,568**	1,338,543	1,280,268
Total equity		**104,874,055**	105,802,473	107,300,954
Non-current liabilities				
Service concession arrangement liabilities	5	**20,537,236**	21,007,573	21,457,029
Accounts payable and other liabilities	9	**1,267,016**	891,128	866,635
Employees' end of service benefits		**690,482**	693,679	788,780
		22,494,734	22,592,380	23,112,444
Current liabilities				
Service concession arrangement liabilities	5	**2,052,000**	2,052,000	2,052,000
Loan from a related party	6	**116,791,432**	116,791,432	116,791,432
Accounts payable and other liabilities	9	**4,814,327**	5,505,965	6,226,648
		123,657,759	124,349,397	125,070,080
Total liabilities		**146,152,493**	146,941,777	148,182,524
TOTAL EQUITY AND LIABILITIES		**251,026,548**	252,744,250	255,483,478

Tarek Ibrahim Mohammad Al Mousa
Chairman

Hamad Adnan Eisa Malallah
CEO & Vice Chairman

The attached notes 1 to 16 form part of this interim condensed consolidated financial information.

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)

For the period ended 30 June 2026

	Notes	*Six months ended 30 June* **2026** **KD**	*2025* *KD*
OPERATING ACTIVITIES			
(Loss) profit for the period before tax		**(778,920)**	501,063
Adjustments for:			
Depreciation		**8,933**	1,987
Amortisation of right-of-use assets		**-**	159,683
Amortisation of service concession rights	5	**699,001**	659,398
Provision for employees' end of service benefits		**32,162**	69,701
Interest income		**(136,163)**	(169,524)
Other income – recycling of hedging reserve of an associate		**(149,498)**	-
Finance cost on service concession arrangement liabilities	5	**555,663**	573,825
Finance cost		**31,716**	62,644
		262,894	1,858,777
Working capital changes:			
Accounts receivable and other assets		**(13,327)**	94,603
Accounts payable and other liabilities		**(258,852)**	(395,687)
Cash flows (used in) from operations		**(9,285)**	1,557,693
Employees' end of service benefits paid		**(35,359)**	(52,313)
Taxes paid		**(88,614)**	(210,262)
Net cash flows (used in) from operating activities		**(133,258)**	1,295,118
INVESTING ACTIVITIES			
Additions to service concession rights	5	**(343,230)**	(25,681)
Purchase of property and equipment		**(64,413)**	(1,561)
Repayment of loan to an associate	6	**-**	28,013,125
Interest income received		**122,462**	161,028
Net cash flows (used in) from investing activities		**(285,181)**	28,146,911
FINANCING ACTIVITIES			
Repayment of loan from a related party		**-**	(28,013,125)
Payment of service concession arrangement liabilities	5	**(1,026,000)**	**-**
Payment of lease liabilities		**-**	(55,871)
Net cash flows used in financing activities		**(1,026,000)**	(28,068,996)
NET DECREASE/ INCREASE IN CASH AND CASH EQUIVALENTS		**(1,444,439)**	1,373,033
Cash and cash equivalents as at 1 January		**8,832,582**	9,660,825
CASH AND CASH EQUIVALENTS AS AT 30 June		**7,388,143**	11,033,858

Non-cash items excluded from the interim condensed consolidated statement of cash flows:

Derecognition of right of use assets	**-**	(612,117)
Derecognition of lease liabilities (adjusted with accounts payable and other liabilities)	**-**	(606,515)

The attached notes 1 to 16 form part of this interim condensed consolidated financial information.

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the period ended 30 June 2026

	Attributable to equity holders of the Parent Company									
	Share capital KD	*Share premium KD*	*Statutory reserve KD*	*Treasury Shares KD*	*Other reserve KD*	*Foreign currency translation reserve KD*	*Retained earnings KD*	*Sub-total KD*	*Non-controlling interests KD*	*Total KD*
As at 1 January 2026	**38,250,000**	**48,605,000**	**7,416,960**	**(1,544,594)**	**(111,480)**	**56,401**	**11,791,643**	**104,463,930**	**1,338,543**	**105,802,473**
(Loss) profit for the period	**-**	**-**	**-**	**-**	**-**	**-**	**(793,945)**	**(793,945)**	**15,025**	**(778,920)**
Other comprehensive loss	**-**	**-**	**-**	**-**	**(149,498)**	**-**	**-**	**(149,498)**	**-**	**(149,498)**
Total comprehensive (loss) income for the period	**-**	**-**	**-**	**-**	**(149,498)**	**-**	**(793,945)**	**(943,443)**	**15,025**	**(928,418)**
As at 30 June 2026	**38,250,000**	**48,605,000**	**7,416,960**	**(1,544,594)**	**(260,978)**	**56,401**	**10,997,698**	**103,520,487**	**1,353,568**	**104,874,055**

	Attributable to equity holders of the Parent Company									
	Share capital KD	*Share Premium KD*	*Statutory reserve KD*	*Treasury shares KD*	*Other reserve KD*	*Foreign currency translation reserve KD*	*Retained earnings KD*	*Sub-total KD*	*Non-controlling interests KD*	*Total KD*
As at 1 January 2025	38,250,000	48,605,000	7,416,960	(1,544,594)	(111,480)	56,401	12,991,934	105,664,221	1,139,845	106,804,066
Profit for the period	-	-	-	-	-	-	356,465	356,465	140,423	496,888
Total comprehensive income for the period	-	-	-	-	-	-	356,465	356,465	140,423	496,888
As at 30 June 2025	38,250,000	48,605,000	7,416,960	(1,544,594)	(111,480)	56,401	13,348,399	106,020,686	1,280,268	107,300,954

The attached notes 1 to 16 form part of this interim condensed consolidated financial information.