

	Actuals/Omani Rial/Unaudited					
Statement of Financial Position, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	90,000	0	90,000	0	90,000	0
Property, plant and equipment	52,866	3,439	94,858	5,570	81,201	5,242
Investments in subsidiaries	0	320,444	0	320,444	0	320,444
Investments accounted for using equity method	10,890,032	10,890,032	11,078,362	11,078,362	11,023,808	11,023,808
Deferred tax asset	169,758	161,376	192,454	187,942	179,330	161,312
Financial assets at fair value through other comprehensive income, non current	9,898	9,898	9,898	9,898	9,897	9,897
Total non-current assets	11,212,554	11,385,189	11,465,572	11,602,216	11,384,236	11,520,703
CURRENT ASSETS						
Current inventories	462,379	0	347,065	0	326,768	0
Financial assets at fair value through profit or loss, Current	2,013,448	2,013,448	1,017,187	1,017,187	2,143,126	2,143,126
Trade and other current receivables	4,633,407	1,776,965	4,019,574	1,626,318	3,938,041	1,675,148
Cash and bankbalances	555,252	140,331	4,909,823	4,467,963	454,455	148,785
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	7,664,486	3,930,744	10,293,649	7,111,468	6,862,390	3,967,059
Total current assets	7,664,486	3,930,744	10,293,649	7,111,468	6,862,390	3,967,059
Total assets	18,877,040	15,315,933	21,759,221	18,713,684	18,246,626	15,487,762
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	7,820,202	7,820,202	11,171,717	11,171,717	7,820,202	7,820,202
Statutory reserve	2,635,348	2,606,734	3,763,884	3,735,270	2,635,348	2,606,734
Other reserves	(139,305)	(139,305)	(132,420)	(132,420)	(155,742)	(155,741)
Retained earnings (Accumulated losses)	4,727,521	4,567,617	3,870,131	3,716,376	5,140,933	4,985,887
Total Equity attributable to shareholders of parent company	15,043,766		18,673,312		15,440,741	
Total equity	15,043,766	14,855,248	18,673,312	18,490,943	15,440,741	15,257,082
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	541,219	55,802	574,402	56,261	504,993	53,506
Total non-current provisions	541,219	55,802	574,402	56,261	504,993	53,506
Total non-current liabilities	541,219	55,802	574,402	56,261	504,993	53,506
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	2,948,915	147,482	2,381,349	145,593	2,121,371	156,288
Borrowings, current	236,514	236,514	0	0	0	0
Current tax liabilities, current	106,626	20,887	130,158	20,887	179,521	20,886
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,292,055	404,883	2,511,507	166,480	2,300,892	177,174
Total current liabilities	3,292,055	404,883	2,511,507	166,480	2,300,892	177,174
Total liabilities	3,833,274	460,685	3,085,909	222,741	2,805,885	230,680
Total equity and liabilities	18,877,040	15,315,933	21,759,221	18,713,684	18,246,626	15,487,762
Number of outstanding shares	78202018	78202018	111717169	111717169	78202018	78202018
Net assets per share	0.192	0.190	0.167	0.166	0.197	0.195

	Actuals/Omani Rial/Unaudited					
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone
	30/09/2025	30/09/2025	30/09/2024	30/09/2024	31/12/2024	31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
INVESTMENTS ACCOUNTED FOR USING EQ UITY METHOD						
Investments in associates using equity method	10,890,032	10,890,032	11,078,362	11,078,362	11,023,808	11,023,808
Total investments accounted for using equity method	10,890,032	10,890,032	11,078,362	11,078,362	11,023,808	11,023,808
OTHER CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Food and beverage	462,379	0	347,065	0	326,768	0
Total current inventories	462,379	0	347,065	0	326,768	0
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	4,053,680	0	3,707,439	0	3,661,703	0
Receivables due from related parties	0	1,771,667	0	1,621,244	3,284	1,582,393
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	579,288	4,859	311,567	4,506	354,879	92,271
Advances	439	439	568	568	1,137	484
Total prepayments and accrued income	579,727	5,298	312,135	5,074	356,016	92,755
Allowance for expected credit losses					82,962	
Total trade and other current receivables	4,633,407	1,776,965	4,019,574	1,626,318	3,938,041	1,675,148
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	4,856	379	4,702	310	4,438	196
Balances with banks	550,396	139,952	4,905,121	4,467,653	450,017	148,589
Total cash	555,252	140,331	4,909,823	4,467,963	454,455	148,785

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
10 Nov 2025

CASH EQUIVALENTS						
Total cash and cash equivalents	555,252	140,331	4,909,823	4,467,963	454,455	148,785
Total cash and bank balances	555,252	140,331	4,909,823	4,467,963	454,455	148,785
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Special and general reserve	49,387	49,387	49,387	49,387	49,387	49,387
Revaluation reserve	(188,692)	(188,692)	(181,807)	(181,807)	(205,129)	(205,128)
Total reserves	(139,305)	(139,305)	(132,420)	(132,420)	(155,742)	(155,741)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	541,219	55,802	574,402	56,261	504,993	53,506
Total Non-current provisions for employee benefits	541,219	55,802	574,402	56,261	504,993	53,506
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	236,514	236,514	0	0	0	0
Total Borrowings, current	236,514	236,514	0	0	0	0
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	1,829,184	0	1,323,448	0	1,344,964	0
Payables to related parties	643,416	129,939	621,173	123,039	383,070	137,175
ACCRUALS AND DEFERRED INCOME						
Accruals	476,315	17,543	436,728	22,554	393,337	19,113
Total accruals and deferred income	476,315	17,543	436,728	22,554	393,337	19,113
Total trade and other current payables	2,948,915	147,482	2,381,349	145,593	2,121,371	156,288
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						