

Statement of Financial Position, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
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	42,210	2,522	63,019	4,641	43,257	3,149
Investments in subsidiaries	0	320,444	0	320,444	0	320,444
Investments accounted for using equity method	10,475,060	10,475,060	10,810,264	10,810,264	10,965,627	10,965,627
Deferred tax asset	163,626	134,916	197,486	178,553	167,624	152,889
Other non-current financial assets	9,898	9,898	9,898	9,898	9,897	9,897
Total non-current assets	10,780,794	10,942,840	11,170,667	11,323,800	11,276,405	11,452,006
CURRENT ASSETS						
Current inventories	545,744	0	397,287	0	525,460	0
Financial assets at fair value through profit or loss, Current	1,269,178	1,269,178	2,026,767	2,026,767	1,221,545	1,221,545
Trade and other current receivables	5,169,018	2,136,908	4,039,967	1,582,125	4,772,211	1,898,971
Cash and bankbalances	578,853	174,268	888,402	550,381	1,104,286	661,315
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	7,562,793	3,580,354	7,352,423	4,159,273	7,623,502	3,781,831
Total current assets	7,562,793	3,580,354	7,352,423	4,159,273	7,623,502	3,781,831
Total assets	18,343,587	14,523,194	18,523,090	15,483,073	18,899,907	15,233,837
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	7,820,202	7,820,202	7,820,202	7,820,202	7,820,202	7,820,202
Statutory reserve	2,635,348	2,606,734	2,635,348	2,606,734	2,635,348	2,606,734
Other reserves	(71,608)	(71,608)	(177,421)	(177,421)	(94,371)	(94,371)
Retained earnings (Accumulated losses)	3,551,851	3,392,957	4,124,081	3,967,467	4,817,353	4,658,008
Total Equity attributable to shareholders of parent company	13,935,793		14,402,210		15,178,532	
Total equity	13,935,793	13,748,285	14,402,210	14,216,982	15,178,532	14,990,573
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	589,629	57,332	520,540	54,271	563,448	56,567
Total non-current provisions	589,629	57,332	520,540	54,271	563,448	56,567
Deferred tax liabilities	0	0	0	0	0	0
Total non-current liabilities	589,629	57,332	520,540	54,271	563,448	56,567
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	3,021,432	18,533	3,391,133	1,190,933	3,045,910	165,810
Borrowings, current	678,157	678,157	0	0	0	0
Current tax liabilities, current	118,576	20,887	209,207	20,887	112,017	20,887
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,818,165	717,577	3,600,340	1,211,820	3,157,927	186,697
Total current liabilities	3,818,165	717,577	3,600,340	1,211,820	3,157,927	186,697
Total liabilities	4,407,794	774,909	4,120,880	1,266,091	3,721,375	243,264
Total equity and liabilities	18,343,587	14,523,194	18,523,090	15,483,073	18,899,907	15,233,837
Number of outstanding shares	78202018	78202018	78202018	78202018	78202018	78202018
Net assets per share	0.178	0.176	0.184	0.182	0.194	0.192

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
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	10,475,060	10,475,060	10,810,264	10,810,264	10,965,627	10,965,627
Total investments accounted for using equity method	10,475,060	10,475,060	10,810,264	10,810,264	10,965,627	10,965,627
OTHER CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Food and beverage	545,744	0	397,287	0	525,460	0
Total current inventories	545,744	0	397,287	0	525,460	0
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	4,330,764	0	3,481,984	0	4,193,308	0
Receivables due from related parties	0	1,777,061	0	1,245,038	3,722	1,897,035
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	720,096	113,901	311,534	10,804	612,071	1,647
Advances	576	576	3,893	765	561	289
Total prepayments and accrued income	720,672	114,477	315,427	11,569	612,632	1,936
Other receivables	245,370	245,370	325,518	325,518	0	0
Allowance for expected credit losses	127,788	0	82,962	0	37,451	0
Total trade and other current receivables	5,169,018	2,136,908	4,039,967	1,582,125	4,772,211	1,898,971
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	8,799	297	5,916	285	7,591	120

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 May 2026

Balances with banks	570,054	173,971	882,486	550,096	1,096,695	661,195
Total cash	578,853	174,268	888,402	550,381	1,104,286	661,315
CASH EQ UIVALENTS						
Total cash and cash equivalents	578,853	174,268	888,402	550,381	1,104,286	661,315
Total cash and bank balances	578,853	174,268	888,402	550,381	1,104,286	661,315
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Special and general reserve	49,387	49,387	49,387	49,387	49,387	49,387
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(120,995)	(120,995)	(226,808)	(226,808)	(143,758)	(143,758)
Total reserves	(71,608)	(71,608)	(177,421)	(177,421)	(94,371)	(94,371)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	589,629	57,332	520,540	54,271	563,448	56,567
Total Non-current provisions for employee benefits	589,629	57,332	520,540	54,271	563,448	56,567
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Other short term borrowings	678,157	678,157	0	0	0	0
Total Borrowings, current	678,157	678,157	0	0	0	0
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	2,568,277	18,533	1,764,069	17,902	2,671,651	19,155
Payables to related parties	453,155	0	454,033	0	374,259	146,655
ACCRUALS AND DEFERRED INCOME						
Dividend payables	0	0	1,173,031	1,173,031	0	0
Total trade and other current payables	3,021,432	18,533	3,391,133	1,190,933	3,045,910	165,810
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						