

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	27,441,924	27,920,962	27,843,693
Exploration and evaluation assets		0	
Investment property	28,700,000	28,700,000	28,700,000
Investments accounted for using equity method		0	
Other non-current non-financial assets		0	
Total non-current assets	56,141,924	56,620,962	56,543,693
CURRENT ASSETS			
Current inventories	19,609	29,994	33,284
Trade and other current receivables	535,480	408,357	538,040
Cash and bank balances	(374,752)	75,263	(351,890)
Other current non-financial assets		0	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	180,337	513,614	219,434
Total current assets	180,337	513,614	219,434
Total assets	56,322,261	57,134,576	56,763,127
EQUITY AND LIABILITIES			
EQUITY			
Share capital	14,160,000	14,160,000	14,160,000
Statutory reserve	448,608	448,607	448,607
Other reserves	34,094,546	34,094,546	34,094,546
Retained earnings (Accumulated losses)	(2,698,543)	(1,570,615)	(1,982,314)
Total equity	46,004,611	47,132,538	46,720,839
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	60,392	54,825	66,959
Total non-current provisions	60,392	54,825	66,959
Borrowings, non-current	1,742,027	2,490,939	1,473,123
Deferred tax liabilities	5,828,037	5,794,454	5,828,037
Total non-current liabilities	7,630,456	8,340,218	7,368,119
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	961,044	945,767	974,363
Borrowings, current	1,726,150	716,053	1,699,806
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,687,194	1,661,820	2,674,169
Total current liabilities	2,687,194	1,661,820	2,674,169
Total liabilities	10,317,650	10,002,038	10,042,288
Total equity and liabilities	56,322,261	57,134,576	56,763,127
Number of outstanding shares	14160000	14160000	14160000
Net assets per share	3.249	3.329	3.299

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
Tangible exploration and evaluation assets		0	
Intangible exploration and evaluation assets		0	
Total Exploration and Evaluation Assets		0	
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
Investment properties completed	28,700,000	28,700,000	28,700,000
Investment properties under construction or development		0	
Total investment properties at cost	28,700,000	28,700,000	28,700,000
INVESTMENT PROPERTIES AT FAIR VALUE			
Investment properties completed		0	
Investment properties under construction or development		0	
Total investment properties at fair value		0	
Total Investment Properties	28,700,000	28,700,000	28,700,000
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
Investments in associates using equity method		0	
Investments in joint ventures accounted for using equity method		0	
Total investments accounted for using equity method		0	
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, non-current/ Accrued revenue, non-current		0	
Contract costs, non-current		0	
Non-current net defined benefit asset		0	
Miscellaneous non-current non-financial assets		0	
Total Other non-current non-financial assets		0	
CURRENT ASSETS			
INVENTORIES			
Raw materials		0	

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Production supplies		0	
Inventories in transit		0	
Food and beverage	19,609	29,994	33,284
Work in progress		0	
Finished products/inventories		0	
Spares and consumables		0	
Other inventories		0	
Allowance for slow moving and obsolete inventories		0	
Total current inventories	19,609	29,994	33,284
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	293,529	180,607	312,572
Receivables due from related parties	166,771	0	153,888
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	75,180	73,862	71,580
Advances		153,888	
Fees and Commission income receivable		0	
Total prepayments and accrued income	75,180	227,750	71,580
Other receivables		0	
Allowance for expected credit losses		0	
Total trade and other current receivables	535,480	408,357	538,040
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,515	3,465	3,518
Balances with banks	(378,267)	71,798	(355,408)
Total cash	(374,752)	75,263	(351,890)
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents		0	
Short-term investments, classified as cash equivalents		0	
Other banking arrangements, classified as cash equivalents		0	
Other cash and cash equivalents		0	
Total cash equivalents		0	
Total cash and cash equivalents	(374,752)	75,263	(351,890)
Short-term deposits, not classified as cash equivalents		0	
Restricted cash		0	
Allowance for expected credit losses		0	
Total cash and bank balances	(374,752)	75,263	(351,890)
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, current/ Accrued revenue, current		0	
Contract costs, current		0	
Current net defined benefit asset		0	
Miscellaneous current non-financial assets		0	
Total other current non-financial assets		0	
EQUITY			
RESERVES			
Special and general reserve	80,848	80,848	80,848
Revaluation reserve	34,013,698	34,013,698	34,013,698
Foreign currency translation reserve		0	
Hedge reserve		0	
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income		0	
Reserve of share-based payments		0	
Reserve of remeasurements of defined benefit plans		0	
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale		0	
Reserve of change in fair value of financial liability attributable to change in credit risk of liability		0	
Other reserves		0	
Total reserves	34,094,546	34,094,546	34,094,546
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	60,392	54,825	66,959
Other Employee Benefits, non current		0	
Total Non-current provisions for employee benefits	60,392	54,825	66,959
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	1,742,027	1,473,821	1,473,123
Loans from shareholders		1,017,118	
loans from other related parties		0	
Other borrowings, non current		0	
Total Borrowings, non current	1,742,027	2,490,939	1,473,123
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	679,032	651,990	652,688
Loans from shareholders	1,047,118	0	1,047,118
loans from other related parties		0	
Other short term borrowings		64,063	
Total Borrowings, current	1,726,150	716,053	1,699,806
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	391,435	456,692	440,687
Payables to related parties	100,694	9,449	62,253
ACCRUALS AND DEFERRED INCOME			
Deferred income		0	
Accruals	431,972	363,248	444,608
Total accruals and deferred income	431,972	363,248	444,608
Dividend payables		0	
Other payables	36,943	116,378	26,815
Total trade and other current payables	961,044	945,767	974,363
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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