

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	27,569,291	27,714,257	27,643,097
Investment property	28,700,000	28,700,000	28,700,000
Total non-current assets	56,269,291	56,414,257	56,343,097
CURRENT ASSETS			
Current inventories	25,277	27,675	21,201
Trade and other current receivables	461,048	811,006	534,722
Cash and bank balances	24,741	72,614	29,704
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	511,066	911,295	585,627
Total current assets	511,066	911,295	585,627
Total assets	56,780,357	57,325,552	56,928,724
EQUITY AND LIABILITIES			
EQUITY			
Share capital	14,160,000	14,160,000	14,160,000
Share premium	0	0	
Treasury shares	0	0	
Statutory reserve	448,607	448,607	448,607
Other reserves	34,094,546	34,094,546	34,094,546
Retained earnings (Accumulated losses)	(2,976,458)	(1,965,004)	(2,966,409)
Total equity	45,726,695	46,738,149	45,736,744
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	58,802	72,392	53,488
Provision for abandonment and site restoration			0
Other non-current provisions			0
Total non-current provisions	58,802	72,392	53,488
Borrowings, non-current	2,178,411	1,473,123	1,968,333
Non-current derivative financial liabilities	5,864,246	5,828,037	5,864,246
Total non-current liabilities	8,101,459	7,373,552	7,886,067
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provision for abandonment and site restoration		0	0
Other current provisions		0	0
Total current provisions		0	0
Trade and other current payables	871,059	1,135,266	1,092,310
Borrowings, current	2,081,144	2,078,585	2,213,603
Other current financial liabilities			0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,952,203	3,213,851	3,305,913
Liabilities included in disposal groups classified as held for sale			0
Total current liabilities	2,952,203	3,213,851	3,305,913
Total liabilities	11,053,662	10,587,403	11,191,980
Total equity and liabilities	56,780,357	57,325,552	56,928,724
Number of outstanding shares	14160000	14160000	14160000
Net assets per share	3.229	3.301	3.230

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
Investment properties completed	28,700,000	28,700,000	28,700,000
Total investment properties at cost	28,700,000	28,700,000	28,700,000
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	28,700,000	28,700,000	28,700,000
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Food and beverage	25,277	27,675	21,201
Total current inventories	25,277	27,675	21,201
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	461,048	474,169	433,706
Receivables due from related parties		155,788	
PREPAYMENTS AND ACCRUED INCOME			
Prepayments		181,049	101,016
Advances		0	
Total prepayments and accrued income		181,049	101,016
Other receivables		0	
Allowance for expected credit losses		0	
Total trade and other current receivables	461,048	811,006	534,722

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Apr 2026

CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,515	3,605	3,465
Balances with banks	21,226	69,009	26,239
Total cash	24,741	72,614	29,704
CASH EQUIVALENTS			
Total cash and cash equivalents	24,741	72,614	29,704
Total cash and bank balances	24,741	72,614	29,704
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Special and general reserve	80,848	80,848	80,848
Revaluation reserve	34,013,698	34,013,698	34,013,698
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	58,802	72,392	53,488
Total Non-current provisions for employee benefits	58,802	72,392	53,488
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	2,178,411	1,473,123	1,968,333
Loans from shareholders		0	
loans from other related parties		0	
Other borrowings, non current		0	
Total Borrowings, non current	2,178,411	1,473,123	1,968,333
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	679,032	652,688	679,032
Loans from shareholders	1,047,118	1,047,118	1,047,118
loans from other related parties		0	
Other short term borrowings	354,994	378,779	487,453
Total Borrowings, current	2,081,144	2,078,585	2,213,603
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	369,618	582,481	465,881
Payables to related parties	133,327	95,419	154,197
ACCRUALS AND DEFERRED INCOME			
Deferred income		0	
Accruals	368,114	427,944	409,815
Total accruals and deferred income	368,114	427,944	409,815
Other payables		29,422	62,417
Total trade and other current payables	871,059	1,135,266	1,092,310
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			