

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4,263,181	5,178,867	4,758,701
Deferred tax asset	25,251	432,746	104,965
Financial assets at fair value through profit or loss, non-current	0	681,074	0
Total non-current assets	4,288,432	6,292,687	4,863,666
CURRENT ASSETS			
Current inventories	378,227	381,611	368,018
Trade and other current receivables	599,578	625,305	1,083,576
Cash and bank balances	3,357,562	4,134,713	2,516,506
Other current financial assets		0	0
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	4,335,367	5,141,629	3,968,100
Total current assets	4,335,367	5,141,629	3,968,100
Total assets	8,623,799	11,434,316	8,831,766
EQUITY AND LIABILITIES			
EQUITY			
Share capital	3,000,000	3,000,000	3,000,000
Share premium	1,000,000	1,000,000	1,000,000
Retained earnings (Accumulated losses)	2,937,233	3,174,702	2,485,516
Total equity	6,937,233	7,174,702	6,485,516
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	346,887	549,228	364,698
Total non-current provisions	346,887	549,228	364,698
Borrowings, non-current	0	1,750,000	0
Non-current derivative financial liabilities	0	0	350,000
Total non-current liabilities	346,887	2,299,228	714,698
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,339,679	1,260,386	1,631,552
Borrowings, current	0	700,000	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	1,339,679	1,960,386	1,631,552
Total current liabilities	1,339,679	1,960,386	1,631,552
Total liabilities	1,686,566	4,259,614	2,346,250
Total equity and liabilities	8,623,799	11,434,316	8,831,766
Number of outstanding shares	3000000	3000000	3000000
Net assets per share	2.312	2.391	2.162

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
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 AT FAIR VALUE			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Food and beverage	237,808	223,305	231,041
Other inventories	140,419	158,306	136,977
Total current inventories	378,227	381,611	368,018
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	204,922	173,575	734,148
Receivables due from related parties	3,028	12,470	6,144
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	171,924	271,969	82,687
Total prepayments and accrued income	171,924	271,969	82,687
Other receivables	267,772	186,246	301,205
Allowance for expected credit losses	48,068	18,955	40,608
Total trade and other current receivables	599,578	625,305	1,083,576
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	12,034	13,230	14,667
Balances with banks	1,964,454	2,571,483	2,501,839
Total cash	1,976,488	2,584,713	2,516,506
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	1,381,074	1,550,000	0
Total cash equivalents	1,381,074	1,550,000	0
Total cash and cash equivalents	3,357,562	4,134,713	2,516,506
Total cash and bank balances	3,357,562	4,134,713	2,516,506
OTHER CURRENT NON-FINANCIAL ASSETS			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
24 Jul 2025

EQUITY			
RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	346,887	549,228	364,698
Total Non-current provisions for employee benefits	346,887	549,228	364,698
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	0	1,750,000	0
Total Borrowings, non current	0	1,750,000	0
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	0	700,000	0
Total Borrowings, current	0	700,000	0
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	240,398	238,657	370,732
Payables to related parties	6,072	9,423	37,103
ACCRUALS AND DEFERRED INCOME			
Accruals	507,875	508,117	446,421
Total accruals and deferred income	507,875	508,117	446,421
Other payables	585,334	504,189	777,296
Total trade and other current payables	1,339,679	1,260,386	1,631,552
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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