

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	3,719,986	4,475,898	3,913,091
Deferred tax asset	1,359	6,070	130,290
Other non-current financial assets	700,000	0	700,000
Total non-current assets	4,421,345	4,481,968	4,743,381
CURRENT ASSETS			
Current inventories	366,252	361,488	376,661
Trade and other current receivables	1,035,007	1,247,410	1,074,148
Cash and bank balances	2,202,786	3,152,054	2,316,723
Other current financial assets	2,400,000	0	1,400,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	6,004,045	4,760,952	5,167,532
Total current assets	6,004,045	4,760,952	5,167,532
Total assets	10,425,390	9,242,920	9,910,913
EQUITY AND LIABILITIES			
EQUITY			
Share capital	3,000,000	3,000,000	3,000,000
Statutory reserve	1,000,000	1,000,000	1,000,000
Retained earnings (Accumulated losses)	4,120,957	3,045,920	3,390,350
Total equity	8,120,957	7,045,920	7,390,350
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	340,097	398,660	318,042
Total non-current provisions	340,097	398,660	318,042
Total non-current liabilities	340,097	398,660	318,042
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,964,336	1,798,340	2,202,521
Total current liabilities other than liabilities included in disposal groups classified as held for sale	1,964,336	1,798,340	2,202,521
Total current liabilities	1,964,336	1,798,340	2,202,521
Total liabilities	2,304,433	2,197,000	2,520,563
Total equity and liabilities	10,425,390	9,242,920	9,910,913
Number of outstanding shares	3000000	3000000	3000000
Net assets per share	2.707	2.349	2.463

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 AT FAIR VALUE			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Food and beverage	243,630	225,145	251,418
Other inventories	122,622	136,343	125,243
Total current inventories	366,252	361,488	376,661
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	610,168	781,026	748,976
Receivables due from related parties	5,126	9,486	18,703
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	220,106	187,133	84,906
Total prepayments and accrued income	220,106	187,133	84,906
Other receivables	246,496	320,221	259,366
Allowance for expected credit losses	46,889	50,456	37,803
Total trade and other current receivables	1,035,007	1,247,410	1,074,148
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	8,561	16,968	20,065
Balances with banks	2,194,225	3,135,086	2,296,658
Total cash	2,202,786	3,152,054	2,316,723
CASH EQUIVALENTS			
Total cash and cash equivalents	2,202,786	3,152,054	2,316,723
Total cash and bank balances	2,202,786	3,152,054	2,316,723
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	340,097	398,660	318,042

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 22 Apr 2026

Total Non-current provisions for employee benefits	340,097	398,660	318,042
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	563,073	430,654	477,840
Payables to related parties	19,212	111,628	50,284
ACCRUALS AND DEFERRED INCOME			
Accruals	563,204	526,788	697,010
Total accruals and deferred income	563,204	526,788	697,010
Other payables	818,847	729,270	977,387
Total trade and other current payables	1,964,336	1,798,340	2,202,521
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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