

Statement of Financial Position, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	30/06/2025	30/06/2025	30/06/2024	30/06/2024	Consolidated	Standalone
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	52,885,822	35,636,575	52,706,981	36,864,584	52,534,322	35,835,395
Intangible assets other than goodwill	295,801	212,988	253,807	253,807	358,020	276,055
Right-of-use assets	53,126,217	19,315,454	49,535,143	20,338,765	52,564,631	20,264,211
Investments in subsidiaries		15,813,140		19,087,444		17,774,262
Investments in joint ventures	267,573	267,573	259,107	259,107	243,913	243,913
Deferred tax asset	2,278,784	2,278,784	2,021,227	2,021,227	2,175,179	2,175,179
Non-current receivables from related parties		12,389,849		6,873,376		9,361,084
Other non-current financial assets	316,612	316,612	316,613	316,613	297,340	297,340
Total non-current assets	109,170,809	86,230,975	105,092,878	86,014,923	108,173,405	86,227,439
CURRENT ASSETS						
Current inventories	7,389,172	5,368,452	7,551,695	5,783,328	7,245,304	5,393,555
Trade and other current receivables	100,288,993	87,858,195	91,167,107	77,338,166	74,325,219	88,106,054
Cash and bank balances	67,739,134	62,121,089	30,240,820	26,214,426	97,332,313	71,058,563
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	175,417,299	155,347,736	128,959,622	109,335,920	178,902,836	164,558,172
Total current assets	175,417,299	155,347,736	128,959,622	109,335,920	178,902,836	164,558,172
Total assets	284,588,108	241,578,711	234,052,500	195,350,843	287,076,241	250,785,611
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000
Statutory reserve	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Other reserves	(502,481)	(502,481)	(574,165)	0	(164,113)	(164,113)
Retained earnings (Accumulated losses)	77,926,738	77,926,738	74,482,257	74,482,257	77,801,226	77,801,226
Total Equity attributable to shareholders of parent company	86,024,257	86,024,257	82,508,092	83,082,257	86,237,113	86,237,113
Total equity	86,024,257	86,024,257	82,508,092	83,082,257	86,237,113	86,237,113
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	332,140	293,911	279,712	261,858	296,517	264,732
Total non-current provisions	332,140	293,911	279,712	261,858	296,517	264,732
Non-current lease liabilities	49,811,797	17,350,633	45,854,004	17,995,127	47,830,977	17,978,375
Other non-current financial liabilities			20,000,000	20,000,000		
Total non-current liabilities	50,143,937	17,644,544	66,133,716	38,256,985	48,127,494	18,243,107
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	79,724,746	71,025,893	73,941,629	67,747,743	82,825,359	78,338,967
Borrowings, current	60,000,000	60,000,000			60,000,000	60,000,000
Current lease liabilities	5,179,273	3,424,125	5,590,872	3,359,932	5,189,691	3,424,125
Current tax liabilities, current	1,339,901	1,283,898	1,040,414	850,316	2,214,405	2,060,120
Other current financial liabilities	2,175,994	2,175,994	4,837,777	2,053,610	2,482,179	2,482,179
Total current liabilities other than liabilities included in disposal groups classified as held for sale	148,419,914	137,909,910	85,410,692	74,011,601	152,711,634	146,305,391
Total current liabilities	148,419,914	137,909,910	85,410,692	74,011,601	152,711,634	146,305,391
Total liabilities	198,563,851	155,554,454	151,544,408	112,268,586	200,839,128	164,548,498
Total equity and liabilities	284,588,108	241,578,711	234,052,500	195,350,843	287,076,241	250,785,611
Number of outstanding shares	64500000	64500000	64500000	64500000	64500000	64500000
Net assets per share	1.334	1.334	1.279	1.288	1.337	1.337

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	30/06/2025	30/06/2025	30/06/2024	30/06/2024	Consolidated	Standalone
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						
OTHER CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Food and beverage	729,808		683,763		691,036	
Finished products/inventories	7,123,928	5,796,123	7,404,711	6,276,621	7,075,814	5,869,776
Allowance for slow moving and obsolete inventories	464,564	427,671	536,779	493,293	521,546	476,221
Total current inventories	7,389,172	5,368,452	7,551,695	5,783,328	7,245,304	5,393,555
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	81,426,124	69,314,497	56,348,590	51,021,387	58,280,634	53,348,071
Receivables due from related parties	16,011,414	23,112,264	23,773,808	28,637,474	13,676,512	39,697,435
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	2,532,389	179,389	5,309,551	1,040,479	2,866,645	498,284
Advances	1,088,572		1,112,106		550,466	
Total prepayments and accrued income	3,620,961	179,389	6,421,657	1,040,479	3,417,111	498,284
Other receivables	6,370,226	2,220,458	10,495,675	2,384,782	5,594,699	1,035,404
Allowance for expected credit losses	7,139,732	6,968,413	5,872,623	5,745,956	6,643,737	6,473,140
Total trade and other current receivables	100,288,993	87,858,195	91,167,107	77,338,166	74,325,219	88,106,054

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
14 Aug 2025

CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	418,094	3,300	486,381	4,957	170,264	4,957
Balances with banks	67,321,040	62,117,789	29,754,439	26,209,469	77,138,753	71,051,086
Total cash	67,739,134	62,121,089	30,240,820	26,214,426	77,309,017	71,056,043
CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents					20,023,296	2,520
Total cash equivalents					20,023,296	2,520
Total cash and cash equivalents	67,739,134	62,121,089	30,240,820	26,214,426	97,332,313	71,058,563
Total cash and bank balances	67,739,134	62,121,089	30,240,820	26,214,426	97,332,313	71,058,563
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Foreign currency translation reserve	(502,481)	(502,481)	(574,165)	0	(164,113)	(164,113)
Total reserves	(502,481)	(502,481)	(574,165)	0	(164,113)	(164,113)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	332,140	293,911	279,712	261,858	296,517	264,732
Total Non-current provisions for employee benefits	332,140	293,911	279,712	261,858	296,517	264,732
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	60,000,000	60,000,000			60,000,000	60,000,000
Total Borrowings, current	60,000,000	60,000,000			60,000,000	60,000,000
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	12,573,209	2,942,089	10,257,409	2,909,218	7,483,383	2,846,560
Payables to related parties	60,654,622	60,654,622	57,282,804	57,282,804	67,109,400	67,109,400
ACCRUALS AND DEFERRED INCOME						
Accruals	4,788,413	4,254,295	5,110,024	4,861,400	6,635,925	5,638,115
Total accruals and deferred income	4,788,413	4,254,295	5,110,024	4,861,400	6,635,925	5,638,115
Other payables	1,708,502	3,174,887	1,291,392	2,694,321	1,596,651	2,744,892
Total trade and other current payables	79,724,746	71,025,893	73,941,629	67,747,743	82,825,359	78,338,967
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						