

					Actuals/Omani Rial/Unaudited	
Statement of Financial Position, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	52,691,270	35,452,643	52,675,480	36,438,822	52,534,322	35,835,395
Intangible assets other than goodwill	273,159	196,555			358,020	276,055
Right-of-use assets	62,214,872	22,213,373	50,855,368	19,614,693	52,564,631	20,264,211
Investments in subsidiaries		14,950,203		18,398,159		17,774,262
Investments in joint ventures	476,528	476,528	259,107	259,107	243,913	243,913
Deferred tax asset	2,423,133	2,423,133	2,146,803	2,146,803	2,175,179	2,175,179
Non-current receivables from related parties		15,018,862				9,361,084
Other non-current financial assets	305,599	305,599	316,613	316,613	297,340	297,340
Total non-current assets	118,384,561	91,036,896	106,253,371	77,174,197	108,173,405	86,227,439
CURRENT ASSETS						
Current inventories	8,459,438	5,494,907	6,880,929	5,308,142	7,245,304	5,393,555
Trade and other current receivables	110,206,014	97,831,372	98,965,652	92,975,773	74,325,219	88,106,054
Cash and bank balances	65,397,355	58,987,618	28,452,592	23,688,013	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	184,062,807	162,313,897	134,299,173	121,971,928	178,902,836	164,558,172
Total current assets	184,062,807	162,313,897	134,299,173	121,971,928	178,902,836	164,558,172
Total assets	302,447,368	253,350,793	240,552,544	199,146,125	287,076,241	250,785,611
EQ UTITY AND LIABILITIES						
EQ UTITY						
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	(225,208)	(225,208)	(662,971)	0	(164,113)	(164,113)
Retained earnings (Accumulated losses)	80,313,197	80,313,197	76,733,026	76,733,026	77,801,226	77,801,226
Total Equity attributable to shareholders of parent company	88,687,989		84,670,055		86,237,113	
Total equity	88,687,989	88,687,989	84,670,055	85,333,026	86,237,113	86,237,113
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	348,578	305,850	290,862	270,451	296,517	264,732
Total non-current provisions	348,578	305,850	290,862	270,451	296,517	264,732
Non-current lease liabilities	59,486,920	20,520,584	45,546,835	17,667,047	47,830,977	17,978,375
Total non-current liabilities	59,835,498	20,826,434	45,837,697	17,937,498	48,127,494	18,243,107
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Other current provisions	198,615	198,615	200,245	200,245	198,615	198,615
Total current provisions	198,615	198,615	200,245	200,245	198,615	198,615
Trade and other current payables	84,346,682	76,095,553	78,710,409	68,896,482	82,825,359	78,338,967
Borrowings, current	60,000,000	60,000,000	21,987,357	20,000,000	60,000,000	60,000,000
Current lease liabilities	5,179,273	3,453,217	5,597,560	3,364,863	5,189,691	3,424,125
Current tax liabilities, current	2,184,383	2,074,057	1,648,100	1,512,890	2,214,405	2,060,120
Other current financial liabilities	2,014,928	2,014,928	1,901,121	1,901,121	2,283,564	2,283,564
Total current liabilities other than liabilities included in disposal groups classified as held for sale	153,923,881	143,836,370	110,044,792	95,875,601	152,711,634	146,305,391
Total current liabilities	153,923,881	143,836,370	110,044,792	95,875,601	152,711,634	146,305,391
Total liabilities	213,759,379	164,662,804	155,882,489	113,813,099	200,839,128	164,548,498
Total equity and liabilities	302,447,368	253,350,793	240,552,544	199,146,125	287,076,241	250,785,611
Number of outstanding shares	64500000	64500000	64500000	64500000	64500000	64500000
Net assets per share	1.375	1.375	1.313	1.323	1.337	1.337

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
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	805,283		734,161	0	691,036	
Finished products/inventories	8,083,196	5,966,266	6,635,396	5,753,720	7,075,814	5,869,776
Allowance for slow moving and obsolete inventories	429,041	471,359	488,628	445,578	521,546	476,221
Total current inventories	8,459,438	5,494,907	6,880,929	5,308,142	7,245,304	5,393,555
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	84,460,820	72,288,586	60,508,765	53,414,321	58,280,634	53,348,071
Receivables due from related parties	23,535,145	29,605,782	29,951,052	43,470,756	13,676,512	39,697,435
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	2,381,994	320,815	4,077,787	607,560	2,866,645	498,284
Advances	529,014				550,466	
Total prepayments and accrued income	2,911,008	320,815	4,077,787	607,560	3,417,111	498,284
Other receivables	7,028,861	3,158,120	10,564,059	1,510,320	5,594,699	1,035,404
Allowance for expected credit losses	7,729,820	7,541,931	6,136,011	6,027,184	6,643,737	6,473,140

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 Nov 2025

Total trade and other current receivables	110,206,014	97,831,372	98,965,652	92,975,773	74,325,219	88,106,054
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	498,192	3,300	410,488	4,957	170,264	4,957
Balances with banks	64,899,163	58,984,318	28,042,104	23,683,056	77,138,753	71,051,086
Total cash	65,397,355	58,987,618	28,452,592	23,688,013	77,309,017	71,056,043
CASH EQ UIVALENTS						
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	65,397,355	58,987,618	28,452,592	23,688,013	97,332,313	71,058,563
Total cash and bank balances	65,397,355	58,987,618	28,452,592	23,688,013	97,332,313	71,058,563
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Foreign currency translation reserve	(225,208)	(225,208)	(662,971)	0	(164,113)	(164,113)
Total reserves	(225,208)	(225,208)	(662,971)	0	(164,113)	(164,113)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	348,578	305,850	290,862	270,451	296,517	264,732
Total Non-current provisions for employee benefits	348,578	305,850	290,862	270,451	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	21,987,357	20,000,000	60,000,000	60,000,000
Total Borrowings, current	60,000,000	60,000,000	21,987,357	20,000,000	60,000,000	60,000,000
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	12,706,057	3,098,924	11,952,101	2,057,347	7,483,383	2,846,560
Payables to related parties	63,884,474	63,884,474	58,567,234	58,567,234	67,109,400	67,109,400
ACCRUALS AND DEFERRED INCOME						
Accruals	5,930,258	5,679,006	6,816,053	5,396,101	6,635,925	5,638,115
Total accruals and deferred income	5,930,258	5,679,006	6,816,053	5,396,101	6,635,925	5,638,115
Other payables	1,825,893	3,433,149	1,375,021	2,875,800	1,596,651	2,744,892
Total trade and other current payables	84,346,682	76,095,553	78,710,409	68,896,482	82,825,359	78,338,967
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						