

					Actuals/Omani Rial/Unaudited	
Statement of Financial Position, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	57,128,964	34,981,901	52,412,815	35,658,620	55,630,417	35,274,712
Intangible assets other than goodwill	258,211	139,743	321,327	242,771	295,387	167,410
Right-of-use assets	67,774,677	23,556,246	51,686,113	20,239,749	67,109,293	21,941,319
Investments in subsidiaries		10,104,499		16,233,510		11,568,063
Investments in joint ventures	1,051,331	1,051,331	240,115	240,115	415,582	740,454
Deferred tax asset	2,604,482	2,604,482	2,175,179	2,175,179	2,604,482	2,604,482
Trade and other non-current receivables		0			1,912,584	18,386,438
Financial assets at fair value through profit or loss, non-current			261,549	261,549		
Non-current receivables from related parties		19,207,798		9,361,084		
Other non-current financial assets	0					
Total non-current assets	128,817,665	91,646,000	107,097,098	84,412,577	127,967,745	90,682,878
CURRENT ASSETS						
Current inventories	8,584,439	7,120,575	7,099,082	5,175,675	6,672,384	5,354,835
Trade and other current receivables	98,776,943	87,626,109	92,717,707	107,318,974	89,314,164	79,826,889
Cash and bank balances	77,591,674	73,063,474	40,301,934	13,728,809	82,235,129	77,478,047
Other current financial assets	4,824,682	3,033,287		0	4,824,681	
Other current non-financial assets						3,033,917
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	189,777,738	170,843,445	140,118,723	126,223,458	183,046,358	165,693,688
Total current assets	189,777,738	170,843,445	140,118,723	126,223,458	183,046,358	165,693,688
Total assets	318,595,403	262,489,445	247,215,821	210,636,035	311,014,103	256,376,566
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	(192,187)	(192,187)	(527,884)	(527,884)	(192,187)	(192,187)
Retained earnings (Accumulated losses)	81,160,142	81,160,142	75,475,139	75,475,139	82,089,721	82,089,721
Total Equity attributable to shareholders of parent company	89,567,955		83,547,255		90,497,534	
Total equity	89,567,955	89,567,955	83,547,255	83,547,255	90,497,534	90,497,534
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	351,303	294,534	318,806	284,041	334,129	285,517
Total non-current provisions	351,303	294,534	318,806	284,041	334,129	285,517
Non-current lease liabilities	67,542,609	21,162,661	47,898,872	17,805,513	64,649,171	20,160,654
Total non-current liabilities	67,893,912	21,457,195	48,217,678	18,089,554	64,983,300	20,446,171
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	89,155,781	81,947,342	85,434,295	80,926,987	83,290,340	76,849,677
Borrowings, current	60,000,000	60,000,000	20,000,000	20,000,000	60,000,000	60,000,000
Current lease liabilities	4,203,416	3,808,322	5,179,273	3,424,125	5,189,691	3,549,088
Current tax liabilities, current	3,599,200	3,324,886	2,589,192	2,399,986	2,929,599	2,701,851
Other current financial liabilities	2,185,130	2,185,130	2,049,513	2,049,513	2,133,630	2,133,630
Other current non-financial liabilities	198,615	198,615	198,615	198,615	198,615	198,615
Total current liabilities other than liabilities included in disposal groups classified as held for sale	159,342,142	151,464,295	115,450,888	108,999,226	153,741,875	145,432,861
Liabilities included in disposal groups classified as held for sale	1,791,394	0	0	0	1,791,394	0
Total current liabilities	161,133,536	151,464,295	115,450,888	108,999,226	155,533,269	145,432,861
Total liabilities	229,027,448	172,921,490	163,668,566	127,088,780	220,516,569	165,879,032
Total equity and liabilities	318,595,403	262,489,445	247,215,821	210,636,035	311,014,103	256,376,566
Number of outstanding shares	64500000	64500000	64500000	64500000	64500000	64500000
Net assets per share	1.389	1.389	1.295	1.295	1.403	1.403

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
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	836,403		688,525		706,855	
Finished products/inventories	8,804,654	8,081,148	6,901,060	5,632,313	6,460,184	5,823,389
Allowance for slow moving and obsolete inventories	1,056,618	960,573	490,503	456,638	494,655	468,554
Total current inventories	8,584,439	7,120,575	7,099,082	5,175,675	6,672,384	5,354,835
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	86,369,220	75,621,354	68,792,590	63,443,728	73,267,488	63,757,837
Receivables due from related parties	11,286,251	16,244,559	20,423,663	47,619,505	17,259,923	20,796,283
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	3,705,160	226,210	4,468,439	499,366	1,950,963	185,137

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
14 May 2026

Total prepayments and accrued income	3,705,160	226,210	4,468,439	499,366	1,950,963	185,137
Other receivables	5,802,995	3,542,376	5,730,926	2,283,196	4,127,638	2,001,184
Allowance for expected credit losses	8,386,683	8,008,390	6,697,911	6,526,821	7,291,848	6,913,552
Total trade and other current receivables	98,776,943	87,626,109	92,717,707	107,318,974	89,314,164	79,826,889
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	1,202,683	3,300	3,063,265	4,957	261,284	3,300
Balances with banks	56,021,113	52,692,296	37,236,149	13,721,332	61,822,735	57,323,637
Total cash	57,223,796	52,695,596	40,299,414	13,726,289	62,084,019	57,326,937
CASH EQ UIVALENTS						
Short-term deposits, classified as cash equivalents	20,367,878	20,367,878	2,520	2,520	20,151,110	20,151,110
Total cash equivalents	20,367,878	20,367,878	2,520	2,520	20,151,110	20,151,110
Total cash and cash equivalents	77,591,674	73,063,474	40,301,934	13,728,809	82,235,129	77,478,047
Total cash and bank balances	77,591,674	73,063,474	40,301,934	13,728,809	82,235,129	77,478,047
OTHER CURRENT NON-FINANCIAL ASSETS						
Miscellaneous current non-financial assets						3,033,917
Total other current non-financial assets						3,033,917
EQUITY						
RESERVES						
Foreign currency translation reserve	(192,187)	(192,187)	(527,884)	(527,884)	(192,187)	(192,187)
Total reserves	(192,187)	(192,187)	(527,884)	(527,884)	(192,187)	(192,187)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	351,303	294,534	318,806	284,041	334,129	285,517
Total Non-current provisions for employee benefits	351,303	294,534	318,806	284,041	334,129	285,517
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	60,000,000	60,000,000	20,000,000	20,000,000	60,000,000	60,000,000
Total Borrowings, current	60,000,000	60,000,000	20,000,000	20,000,000	60,000,000	60,000,000
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	9,605,548	2,337,007	7,070,247	2,561,874	9,409,409	3,180,109
Payables to related parties	66,595,123	66,595,123	57,909,956	57,909,956	64,968,904	64,968,904
ACCRUALS AND DEFERRED INCOME						
Accruals	11,140,395	10,900,549	18,753,991	17,625,937	7,102,091	6,883,255
Total accruals and deferred income	11,140,395	10,900,549	18,753,991	17,625,937	7,102,091	6,883,255
Other payables	1,814,715	2,114,663	1,700,101	2,829,220	1,809,936	1,817,409
Total trade and other current payables	89,155,781	81,947,342	85,434,295	80,926,987	83,290,340	76,849,677
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						