

	Actuals/Omani Rial/Unaudited					
Statement of Financial Position, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	8,921,315	1,443,681	9,117,909	1,541,525	9,066,031	1,487,660
Right-of-use assets	101,562	101,562	104,396	104,396	95,579	95,579
Investments in subsidiaries		3,152,868		4,104,906		3,152,868
Investments in joint ventures		2,577,820		2,253,376		2,573,820
Total non-current assets	9,022,877	7,275,931	9,222,305	8,004,203	9,161,610	7,309,927
CURRENT ASSETS						
Current inventories	88,093	65,356	99,817	74,535	104,686	74,548
Trade and other current receivables	192,254	48,190	316,658	169,627	368,384	232,585
Current derivative financial assets		2,305,061		1,981,609		2,105,101
Cash and bank balances	23,851	13,256	71,647	56,755	14,094	5,546
Other current non-financial assets	218,999	218,999	41,883	41,883	202,098	202,098
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	523,197	2,650,862	530,005	2,324,409	689,262	2,619,878
Total current assets	523,197	2,650,862	530,005	2,324,409	689,262	2,619,878
Total assets	9,546,074	9,926,793	9,752,310	10,328,612	9,850,872	9,929,805
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	5,501,750	5,501,750	5,501,750	5,501,750	5,501,750	5,501,750
Share premium	983,531	759,398	983,531	759,398	983,531	759,398
Other reserves	508,515	508,515	1,620,660	508,515	508,515	508,515
Retained earnings (Accumulated losses)	(2,959,794)	(1,552,141)	(3,309,920)	(496,412)	(2,643,578)	(1,522,494)
Total Equity attributable to shareholders of parent company	4,034,002		4,796,021		4,350,218	
Total equity	4,034,002	5,217,522	4,796,021	6,273,251	4,350,218	5,247,169
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	410,245	325,293	368,493	292,348	378,447	301,557
Total non-current provisions	410,245	325,293	368,493	292,348	378,447	301,557
Borrowings, non-current	2,625,632	2,625,632	2,173,689	2,173,689	2,501,070	2,501,070
Non-current lease liabilities	150,704	150,704	229,871	229,871	165,279	165,279
Non-current government grants	47,624	47,624	54,292	54,292	50,958	50,958
Total non-current liabilities	3,234,205	3,149,253	2,826,345	2,750,200	3,095,754	3,018,864
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	1,476,759	758,910	1,577,777	752,994	1,475,630	734,502
Borrowings, current	726,160	726,160	473,874	473,874	835,830	835,830
Current lease liabilities	56,888	56,888	60,233	60,233	75,380	75,380
Current government grants	6,668	6,668	6,668	6,668	6,668	6,668
Current tax liabilities, current	11,392	11,392	11,392	11,392	11,392	11,392
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,277,867	1,560,018	2,129,944	1,305,161	2,404,900	1,663,772
Total current liabilities	2,277,867	1,560,018	2,129,944	1,305,161	2,404,900	1,663,772
Total liabilities	5,512,072	4,709,271	4,956,289	4,055,361	5,500,654	4,682,636
Total equity and liabilities	9,546,074	9,926,793	9,752,310	10,328,612	9,850,872	9,929,805
Number of outstanding shares	55017500	55017500	55017500	55017500	55017500	55017500
Net assets per share	0.073	0.095	0.087	0.114	0.079	0.095

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	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						
Production supplies	11,505	11,505	11,444	11,444	11,603	11,603
Food and beverage	43,132	24,658	46,985	28,886	54,274	30,227
Other inventories	33,528	29,265	41,460	34,277	38,881	32,790
Allowance for slow moving and obsolete inventories	72	72	72	72	72	72
Total current inventories	88,093	65,356	99,817	74,535	104,686	74,548
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	171,446	35,770	283,302	149,476	339,988	227,472
Receivables due from related parties					13,190	
PREPAYMENTS AND ACCRUED INCOME						
Prepay ments	61,769	21,076	76,502	28,807	58,352	13,769
Total prepayments and accrued income	61,769	21,076	76,502	28,807	58,352	13,769
Allowance for expected credit losses	40,961	8,656	43,146	8,656	43,146	8,656
Total trade and other current receivables	192,254	48,190	316,658	169,627	368,384	232,585
CASH AND CASH EQ UIVALENTS						

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

CASH						
Cash on hand	8,515	2,685	7,873	2,293	8,260	2,430
Balances with banks	15,336	10,571	63,774	54,462	5,834	3,116
Total cash	23,851	13,256	71,647	56,755	14,094	5,546
CASH EQ UIVALENTS						
Total cash and cash equivalents	23,851	13,256	71,647	56,755	14,094	5,546
Total cash and bank balances	23,851	13,256	71,647	56,755	14,094	5,546
OTHER CURRENT NON-FINANCIAL ASSETS						
Miscellaneous current non-financial assets	218,999	218,999	41,883	41,883	202,098	202,098
Total other current non-financial assets	218,999	218,999	41,883	41,883	202,098	202,098
EQUITY						
RESERVES						
Special and general reserve	508,515	508,515	508,515	508,515	508,515	508,515
Other reserves			1,112,145			
Total reserves	508,515	508,515	1,620,660	508,515	508,515	508,515
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	410,245	325,293	368,493	292,348	378,447	301,557
Total Non-current provisions for employee benefits	410,245	325,293	368,493	292,348	378,447	301,557
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	2,625,632	2,625,632	2,173,689	2,173,689	2,501,070	2,501,070
Total Borrowings, non current	2,625,632	2,625,632	2,173,689	2,173,689	2,501,070	2,501,070
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	726,160	726,160	473,874	473,874	835,830	835,830
Total Borrowings, current	726,160	726,160	473,874	473,874	835,830	835,830
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	570,942	307,485	1,086,166	391,934	657,353	288,894
Payables to related parties	116,000	116,000	14,600	14,600	114,800	114,800
ACCRUALS AND DEFERRED INCOME						
Accruals	789,817	335,425	477,011	346,460	693,043	330,808
Total accruals and deferred income	789,817	335,425	477,011	346,460	693,043	330,808
Other payables					10,434	
Total trade and other current payables	1,476,759	758,910	1,577,777	752,994	1,475,630	734,502
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						