

					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						
Goodwill	8,831,316	1,416,497	9,035,322	1,511,756	9,066,031	1,487,660
Right-of-use assets	98,404	98,404	102,489	102,489	95,579	95,579
Investments in subsidiaries		3,152,868		4,104,906		3,152,868
Investments in joint ventures		2,692,320		2,253,376		2,573,820
Total non-current assets	8,929,720	7,360,089	9,137,811	7,972,527	9,161,610	7,309,927
CURRENT ASSETS						
Current inventories	88,969	70,039	99,673	75,096	104,686	74,548
Trade and other current receivables	128,475	42,200	158,291	56,792	368,384	232,585
Current derivative financial assets		2,236,154		2,279,657		2,105,101
Cash and bank balances	11,954	3,615	19,308	6,806	14,094	5,546
Other current non-financial assets	129,644	129,644	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	359,042	2,481,652	319,155	2,460,234	689,262	2,619,878
Total current assets	359,042	2,481,652	319,155	2,460,234	689,262	2,619,878
Total assets	9,288,762	9,841,741	9,456,966	10,432,761	9,850,872	9,929,805
EQ UTITY AND LIABILITIES						
EQ UTITY						
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)	(3,331,971)	(1,721,019)	(3,745,089)	(684,472)	(2,643,578)	(1,522,494)
Total Equity attributable to shareholders of parent company	3,661,825		4,360,852		4,350,218	
Total equity	3,661,825	5,048,644	4,360,852	6,085,191	4,350,218	5,247,169
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	419,010	330,963	373,818	295,252	378,447	301,557
Total non-current provisions	419,010	330,963	373,818	295,252	378,447	301,557
Borrowings, non-current	2,628,664	2,628,664	2,177,157	2,177,157	2,501,070	2,501,070
Non-current lease liabilities	127,366	127,366	189,548	189,548	165,279	165,279
Non-current government grants	45,957	45,957	52,625	52,625	50,958	50,958
Total non-current liabilities	3,220,997	3,132,950	2,793,148	2,714,582	3,095,754	3,018,864
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	1,689,036	943,243	1,460,337	790,359	1,475,630	734,502
Borrowings, current	636,821	636,821	761,648	761,648	835,830	835,830
Current lease liabilities	62,023	62,023	62,921	62,921	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	2,405,940	1,660,147	2,302,966	1,632,988	2,404,900	1,663,772
Total current liabilities	2,405,940	1,660,147	2,302,966	1,632,988	2,404,900	1,663,772
Total liabilities	5,626,937	4,793,097	5,096,114	4,347,570	5,500,654	4,682,636
Total equity and liabilities	9,288,762	9,841,741	9,456,966	10,432,761	9,850,872	9,929,805
Number of outstanding shares	55017500	55017500	55017500	55017500	55017500	55017500
Net assets per share	0.067	0.092	0.079	0.111	0.079	0.095

	Actuals/Omani Rial/Unaudited					
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	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	11,508	11,508	11,179	11,179	11,603	11,603
Food and beverage	41,683	26,740	47,943	30,249	54,274	30,227
Other inventories	35,850	31,863	40,623	33,740	38,881	32,790
Allowance for slow moving and obsolete inventories	72	72	72	72	72	72
Total current inventories	88,969	70,039	99,673	75,096	104,686	74,548
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	118,443	33,377	129,709	44,415	339,988	227,472
Receivables due from related parties					13,190	
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	50,993	17,479	71,728	21,033	58,352	13,769
Total prepayments and accrued income	50,993	17,479	71,728	21,033	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	128,475	42,200	158,291	56,792	368,384	232,585
CASH AND CASH EQ UIVALENTS						

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

CASH						
Cash on hand	8,552	2,721	10,873	5,043	8,260	2,430
Balances with banks	3,402	894	8,435	1,763	5,834	3,116
Total cash	11,954	3,615	19,308	6,806	14,094	5,546
CASH EQ UIVALENTS						
Total cash and cash equivalents	11,954	3,615	19,308	6,806	14,094	5,546
Total cash and bank balances	11,954	3,615	19,308	6,806	14,094	5,546
OTHER CURRENT NON-FINANCIAL ASSETS						
Miscellaneous current non-financial assets	129,644	129,644	41,883	41,883	202,098	202,098
Total other current non-financial assets	129,644	129,644	41,883	41,883	202,098	202,098
EQ UITY						
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	419,010	330,963	373,818	295,252	378,447	301,557
Total Non-current provisions for employee benefits	419,010	330,963	373,818	295,252	378,447	301,557
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	2,628,664	2,628,664	2,177,157	2,177,157	2,501,070	2,501,070
Total Borrowings, non current	2,628,664	2,628,664	2,177,157	2,177,157	2,501,070	2,501,070
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	636,821	636,821	761,648	761,648	835,830	835,830
Total Borrowings, current	636,821	636,821	761,648	761,648	835,830	835,830
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	1,201,701	497,171	978,020	399,500	657,353	288,894
Payables to related parties	123,400	123,400	115,100	115,100	114,800	114,800
ACCRUALS AND DEFERRED INCOME						
Accruals	363,935	322,672	367,217	275,759	693,043	330,808
Total accruals and deferred income	363,935	322,672	367,217	275,759	693,043	330,808
Other payables					10,434	
Total trade and other current payables	1,689,036	943,243	1,460,337	790,359	1,475,630	734,502
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						