

Statement of Financial Position, 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
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	8,662,073	1,364,439	8,982,815	1,463,264	8,748,905	1,389,300
Right-of-use assets	86,206	86,206	92,421	92,421	90,541	90,541
Investments in subsidiaries		2,702,394		3,152,868		2,702,394
Other non-current financial assets		3,337,000		2,577,820		2,352,852
Total non-current assets	8,748,279	7,490,039	9,075,236	7,286,373	8,839,446	6,535,087
CURRENT ASSETS						
Current inventories	93,905	69,975	105,504	76,527	96,731	71,409
Trade and other current receivables	285,078	145,105	249,323	121,743	299,119	161,331
Cash and bank balances	27,806	20,218	23,437	13,424	31,014	20,981
Other current financial assets		1,705,187		2,204,454		2,569,554
Other current non-financial assets	125,013	125,013	202,099	202,098	5,000	5,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	531,802	2,065,498	580,363	2,618,246	431,864	2,828,275
Total current assets	531,802	2,065,498	580,363	2,618,246	431,864	2,828,275
Total assets	9,280,081	9,555,537	9,655,599	9,904,619	9,271,310	9,363,362
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	508,515	508,515	508,515	508,515
Retained earnings (Accumulated losses)	(3,330,250)	(2,057,666)	(2,737,168)	(1,492,327)	(3,235,466)	(2,059,356)
Total Equity attributable to shareholders of parent company	3,663,546		4,256,628		3,758,330	
Total equity	3,663,546	4,711,997	4,256,628	5,277,336	3,758,330	4,710,307
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	442,555	353,813	403,331	318,547	428,277	336,968
Total non-current provisions	442,555	353,813	403,331	318,547	428,277	336,968
Borrowings, non-current	3,214,841	3,214,841	2,508,101	2,508,101	2,292,227	2,292,227
Non-current lease liabilities	94,485	94,485	155,679	155,679	90,984	90,984
Non-current government grants	42,623	42,623	49,291	49,291	44,290	44,290
Total non-current liabilities	3,794,504	3,705,762	3,116,402	3,031,618	2,855,778	2,764,469
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	1,543,171	858,918	1,395,091	708,187	1,627,747	859,131
Borrowings, current	213,000	213,000	812,530	812,530	930,182	930,182
Current lease liabilities	47,800	47,800	56,888	56,888	81,213	81,213
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	1,822,031	1,137,778	2,282,569	1,595,665	2,657,202	1,888,586
Total current liabilities	1,822,031	1,137,778	2,282,569	1,595,665	2,657,202	1,888,586
Total liabilities	5,616,535	4,843,540	5,398,971	4,627,283	5,512,980	4,653,055
Total equity and liabilities	9,280,081	9,555,537	9,655,599	9,904,619	9,271,310	9,363,362
Number of outstanding shares	55017500	55017500	55017500	55017500	55017500	55017500
Net assets per share	0.067	0.086	0.077	0.096	0.068	0.086

	Actuals/Omani Rial/Unaudited					
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	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						
Production supplies	11,401	11,401	11,509	11,509	11,469	11,469
Food and beverage	49,034	29,196	55,468	31,668	47,384	29,439
Other inventories	33,542	29,450	38,599	33,422	37,950	30,573
Allowance for slow moving and obsolete inventories	72	72	72	72	72	72
Total current inventories	93,905	69,975	105,504	76,527	96,731	71,409
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	280,726	132,328	247,266	110,006	283,800	156,214
Receivables due from related parties					12,330	
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	45,313	21,433	43,018	20,393	43,950	13,773
Total prepayments and accrued income	45,313	21,433	43,018	20,393	43,950	13,773
Allowance for expected credit losses	40,961	8,656	40,961	8,656	40,961	8,656
Total trade and other current receivables	285,078	145,105	249,323	121,743	299,119	161,331
CASH AND CASH EQ UIVALENTS						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
28 Apr 2026

CASH						
Cash on hand	6,720	1,390	8,479	2,649	7,689	2,359
Balances with banks	21,086	18,828	14,958	10,775	23,325	18,622
Total cash	27,806	20,218	23,437	13,424	31,014	20,981
CASH EQ UIVALENTS						
Total cash and cash equivalents	27,806	20,218	23,437	13,424	31,014	20,981
Total cash and bank balances	27,806	20,218	23,437	13,424	31,014	20,981
OTHER CURRENT NON-FINANCIAL ASSETS						
Miscellaneous current non-financial assets	125,013	125,013	202,099	202,098	5,000	5,000
Total other current non-financial assets	125,013	125,013	202,099	202,098	5,000	5,000
EQ UITY						
RESERVES						
Special and general reserve	508,515	508,515	508,515	508,515	508,515	508,515
Total reserves	508,515	508,515	508,515	508,515	508,515	508,515
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	442,555	353,813	403,331	318,547	428,277	336,968
Total Non-current provisions for employee benefits	442,555	353,813	403,331	318,547	428,277	336,968
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	3,214,841	3,214,841	2,508,101	2,508,101	2,292,227	2,292,227
Total Borrowings, non current	3,214,841	3,214,841	2,508,101	2,508,101	2,292,227	2,292,227
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	213,000	213,000	812,530	812,530	930,182	930,182
Total Borrowings, current	213,000	213,000	812,530	812,530	930,182	930,182
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	1,255,451	602,826	1,038,823	387,456	712,225	398,249
Payables to related parties	132,600	132,600	115,100	115,100	132,600	132,600
ACCRUALS AND DEFERRED INCOME						
Accruals	155,120	123,492	241,168	205,631	782,922	328,282
Total accruals and deferred income	155,120	123,492	241,168	205,631	782,922	328,282
Total trade and other current payables	1,543,171	858,918	1,395,091	708,187	1,627,747	859,131
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						