

Statement of Financial Position, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Reviewed	
	30/06/2024	30/06/2024	30/06/2023	30/06/2023	Consolidated 31/12/2023	Standalone 31/12/2023
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	0	0	0	0	0	0
Property, plant and equipment	52,960,788	37,118,391	54,677,807	39,584,390	53,629,249	38,135,439
Exploration and evaluation assets	0	0	0	0	0	0
Investment property	0	0	0	0	0	0
Intangible assets other than goodwill	0	0	0	0	0	0
Right-of-use assets	49,535,143	20,338,765	38,825,563	17,927,298	47,356,419	17,809,872
Investments in subsidiaries	0	19,087,444	0	23,911,388	0	20,932,106
Investments in associates	0	0	0	0	0	0
Investments in joint ventures	259,107	259,107	0	0	0	0
Investments accounted for using equity method	0	0	0	0	0	0
Non-current finance lease receivables	0	0	0	0	0	0
Non-current derivative financial assets	0	0	0	0	0	0
Deferred tax asset	2,021,227	2,021,227	1,723,524	1,723,524	2,021,227	2,021,227
Current tax assets, non-current	0	0	0	0	0	0
Trade and other non-current receivables	0	0	0	0	0	0
Financial assets at fair value through profit or loss, non-current	0	0	0	0	0	0
Financial assets at fair value through other comprehensive income, non current	0	0	0	0	0	0
Financial assets at amortised cost, non current	0	0	0	0	0	0
Non-current receivables from related parties	0	0	0	0	0	0
Non-current inventories	0	0	0	0	0	0
Other non-current financial assets	316,613	316,613	0	0	316,613	316,613
Other non-current non-financial assets	0	0	0	0	0	0
Total non-current assets	105,092,878	79,141,547	95,226,894	83,146,600	103,323,508	79,215,257
CURRENT ASSETS						
Current inventories	7,551,695	5,783,328	9,010,195	5,556,783	8,709,265	6,398,189
Financial assets at fair value through profit or loss, Current	0	0	690,833	0	0	0
Financial assets at Fair Value through other comprehensive income, current	0	0	0	0	0	0
Financial assets carried at amortized cost, current	0	0	0	0	0	0
Current finance lease receivable	0	0	0	0	0	0
Trade and other current receivables	91,167,107	84,211,542	101,189,928	90,203,663	95,865,569	92,161,272
Current tax assets, current	0	0	0	0	0	0
Current derivative financial assets	0	0	0	0	0	0
Cash and bank balances	30,240,820	26,214,426	14,894,404	10,549,456	27,176,275	22,600,449
Other current financial assets	0	0	0	0	0	0
Other current non-financial assets	0	0	0	0	0	0
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	128,959,622	116,209,296	125,785,360	106,309,902	131,751,109	121,159,910
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	0	0	316,613	316,613	0	0
Total current assets	128,959,622	116,209,296	126,101,973	106,626,515	131,751,109	121,159,910
Total assets	234,052,500	195,350,843	221,328,867	189,773,115	235,074,617	200,375,167
EQUITY AND LIABILITIES						
EQUITY						
Share capital	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000
Share premium	0	0	0	0	0	0
Treasury shares	0	0	0	0	0	0
Statutory reserve	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Other reserves	(574,165)	0	(98,855)	0	(349,520)	0
Retained earnings (Accumulated losses)	74,482,257	74,482,257	72,979,342	72,979,342	74,796,670	74,796,670
Other equity interest	0	0	0	0	0	0
Total Equity attributable to shareholders of parent company	82,508,092	81,480,487	81,480,487	81,480,487	83,047,150	83,047,150
Total equity	82,508,092	83,082,257	81,480,487	81,579,342	83,047,150	83,396,670
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	279,712	261,858	212,861	198,935	221,014	209,346
Provision for abandonment and site restoration	0	0	0	0	0	0
Other non-current provisions	0	0	0	0	0	0
Total non-current provisions	279,712	261,858	212,861	198,935	221,014	209,346
Borrowings, non-current	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Non-current lease liabilities	45,854,004	17,995,127	34,658,999	14,783,328	43,558,035	15,470,986
Non-current government grants	0	0	0	0	0	0
Non-current derivative financial liabilities	0	0	0	0	0	0
Trade and other non-current payables	0	0	0	0	0	0
Deferred tax liabilities	0	0	0	0	0	0
Current tax liabilities, non-current	0	0	0	0	0	0
Contract liabilities, non-current / Deferred non-current revenue	0	0	0	0	0	0
Due to related parties, non-current	0	0	0	0	0	0
Non-current net defined benefit liability	0	0	0	0	0	0
Other non-current financial liabilities	0	0	0	0	0	0
Other non-current non-financial liabilities	0	0	0	0	0	0
Total non-current liabilities	66,133,716	38,256,985	54,871,860	34,982,263	63,779,049	35,680,332
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	0	0	0	0	0	0
Current provision for abandonment and site restoration	0	0	0	0	0	0
Other current provisions	0	0	0	0	0	0
Total current provisions	0	0	0	0	0	0

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Aug 2024

Trade and other current payables	73,941,629	67,747,743	77,308,296	66,445,182	79,560,563	74,132,646
Borrowings, current	2,784,167	0	0	0	1,033,508	0
Current lease liabilities	5,590,872	3,359,932	4,794,007	4,000,247	3,488,130	3,076,887
Current government grants	0	0	0	0	0	0
Current derivative financial liabilities	0	0	0	0	0	0
Current tax liabilities, current	1,040,414	850,316	998,905	890,769	2,212,920	2,135,335
Contract liabilities, current/ Deferred current revenue	0	0	0	0	0	0
Current net defined benefit liability	0	0	0	0	0	0
Other current financial liabilities	1,853,365	1,853,365	1,675,067	1,675,067	1,753,052	1,753,052
Other current non-financial liabilities	200,245	200,245	200,245	200,245	200,245	200,245
Total current liabilities other than liabilities included in disposal groups classified as held for sale	85,410,692	74,011,601	84,976,520	73,211,510	88,248,418	81,298,165
Liabilities included in disposal groups classified as held for sale	0	0	0	0	0	0
Total current liabilities	85,410,692	74,011,601	84,976,520	73,211,510	88,248,418	81,298,165
Total liabilities	151,544,408	112,268,586	139,848,380	108,193,773	152,027,467	116,978,497
Total equity and liabilities	234,052,500	195,350,843	221,328,867	189,773,115	235,074,617	200,375,167
Number of outstanding shares	64500000	64500000	64500000	64500000	64500000	64500000
Net assets per share	1.279	1.288	1.263	1.265	1.288	1.293

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	30/06/2024	30/06/2024	30/06/2023	30/06/2023	31/12/2023	31/12/2023
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
Tangible exploration and evaluation assets	0	0	0	0	0	0
Intangible exploration and evaluation assets	0	0	0	0	0	0
Total Exploration and Evaluation Assets	0	0	0	0	0	0
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	0	0	0	0	0	0
Investment properties under construction or development	0	0	0	0	0	0
Total investment properties at cost	0	0	0	0	0	0
INVESTMENT PROPERTIES AT FAIR VALUE						
Investment properties completed	0	0	0	0	0	0
Investment properties under construction or development	0	0	0	0	0	0
Total investment properties at fair value	0	0	0	0	0	0
Total Investment Properties	0	0	0	0	0	0
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
Investments in associates using equity method	0	0	0	0	0	0
Investments in joint ventures accounted for using equity method	0	0	0	0	0	0
Total investments accounted for using equity method	0	0	0	0	0	0
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, non-current/ Accrued revenue, non-current	0	0	0	0	0	0
Contract costs, non-current	0	0	0	0	0	0
Non-current net defined benefit asset	0	0	0	0	0	0
Miscellaneous non-current non-financial assets	0	0	0	0	0	0
Total Other non-current non-financial assets	0	0	0	0	0	0
CURRENT ASSETS						
INVENTORIES						
Raw materials	0	0	0	0	0	0
Production supplies	0	0	0	0	0	0
Inventories in transit	0	0	0	0	0	0
Food and beverage	683,763	0	264,676	167	628,437	0
Work in progress	0	0	0	0	0	0
Finished products/inventories	7,404,711	6,276,621	9,297,067	6,067,400	8,662,651	6,939,947
Spares and consumables	0	0	0	0	0	0
Other inventories	0	0	0	0	0	0
Allowance for slow moving and obsolete inventories	536,779	493,293	551,548	510,784	581,823	541,758
Total current inventories	7,551,695	5,783,328	9,010,195	5,556,783	8,709,265	6,398,189
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	56,348,590	51,021,387	84,556,612	72,277,301	52,941,688	50,728,841
Receivables due from related parties	23,773,808	35,510,850	10,089,325	15,702,721	30,703,863	39,167,704
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	5,309,551	1,040,479	4,148,269	899,254	2,740,195	821,661
Advances	1,112,106	0	0	0	972,549	0
Fees and Commission income receivable	0	0	0	0	0	0
Total prepayments and accrued income	6,421,657	1,040,479	4,148,269	899,254	3,712,744	821,661
Other receivables	10,495,675	2,384,782	7,966,153	6,807,815	14,052,276	6,862,757
Allowance for expected credit losses	5,872,623	5,745,956	5,570,431	5,483,428	5,545,002	5,419,691
Total trade and other current receivables	91,167,107	84,211,542	101,189,928	90,203,663	95,865,569	92,161,272
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	486,381	4,957	420,069	6,557	119,190	5,757
Balances with banks	29,754,439	26,209,469	14,474,335	10,542,899	27,057,085	22,594,692
Total cash	30,240,820	26,214,426	14,894,404	10,549,456	27,176,275	22,600,449
CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents	0	0	0	0	0	0
Short-term investments, classified as cash equivalents	0	0	0	0	0	0
Other banking arrangements, classified as cash equivalents	0	0	0	0	0	0
Other cash and cash equivalents	0	0	0	0	0	0
Total cash equivalents	0	0	0	0	0	0
Total cash and cash equivalents	30,240,820	26,214,426	14,894,404	10,549,456	27,176,275	22,600,449

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Aug 2024

Short-term deposits, not classified as cash equivalents	0	0	0	0	0	0
Restricted cash	0	0	0	0	0	0
Allowance for expected credit losses	0	0	0	0	0	0
Total cash and bank balances	30,240,820	26,214,426	14,894,404	10,549,456	27,176,275	22,600,449
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	0	0	0	0	0	0
Contract costs, current	0	0	0	0	0	0
Current net defined benefit asset	0	0	0	0	0	0
Miscellaneous current non-financial assets	0	0	0	0	0	0
Total other current non-financial assets	0	0	0	0	0	0
EQUITY						
RESERVES						
Special and general reserve	0	0	0	0	0	0
Revaluation reserve	0	0	0	0	0	0
Foreign currency translation reserve	(574,165)	0	(98,855)	0	(349,520)	0
Hedge reserve	0	0	0	0	0	0
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	0	0	0	0	0	0
Reserve of share-based payments	0	0	0	0	0	0
Reserve of remeasurements of defined benefit plans	0	0	0	0	0	0
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	0	0	0	0	0	0
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	0	0	0	0	0	0
Other reserves	0	0	0	0	0	0
Total reserves	(574,165)	0	(98,855)	0	(349,520)	0
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	279,712	261,858	212,861	198,935	221,014	209,346
Other Employee Benefits, non current	0	0	0	0	0	0
Total Non-current provisions for employee benefits	279,712	261,858	212,861	198,935	221,014	209,346
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Loans from shareholders	0	0	0	0	0	0
loans from other related parties	0	0	0	0	0	0
Other borrowings, non current	0	0	0	0	0	0
Total Borrowings, non current	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	2,784,167	0	0	0	1,033,508	0
Loans from shareholders	0	0	0	0	0	0
loans from other related parties	0	0	0	0	0	0
Other short term borrowings	0	0	0	0	0	0
Total Borrowings, current	2,784,167	0	0	0	1,033,508	0
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	10,257,409	2,909,218	13,680,743	3,332,061	10,297,195	4,118,951
Payables to related parties	57,282,804	57,282,804	58,280,905	58,280,905	62,640,399	62,640,399
ACCRUALS AND DEFERRED INCOME						
Deferred income	392,857	392,857	156,214	156,214	360,907	360,907
Accruals	5,110,024	4,861,400	4,529,839	4,015,407	5,464,677	5,160,112
Total accruals and deferred income	5,502,881	5,254,257	4,686,053	4,171,621	5,825,584	5,521,019
Dividend payables	0	0	0	0	0	0
Other payables	898,535	2,301,464	660,595	660,595	797,385	1,852,277
Total trade and other current payables	73,941,629	67,747,743	77,308,296	66,445,182	79,560,563	74,132,646
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						
Employee End of Term Benefits, current	0	0	0	0	0	0
Other Employee Benefits, current	0	0	0	0	0	0
Total provisions for employee benefits, current	0	0	0	0	0	0