

Statement of Financial Position, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	30/09/2024	30/09/2024	30/09/2023	30/09/2023	31/12/2023	31/12/2023
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	52,675,480	36,438,822	54,326,854	38,965,932	53,629,249	38,135,439
Right-of-use assets	50,855,368	19,614,693	38,138,428	17,737,500	47,356,419	17,809,872
Investments in subsidiaries		18,398,159		22,185,784		20,932,106
Investments in joint ventures	259,107					
Deferred tax asset	2,146,803	2,146,803	1,723,524	1,723,524	2,021,227	2,021,227
Other non-current financial assets	316,613	316,613			316,613	316,613
Total non-current assets	106,253,371	77,174,197	94,188,806	80,612,740	103,323,508	79,215,257
CURRENT ASSETS						
Current inventories	6,880,929	5,308,142	8,785,800	6,578,242	8,709,265	6,398,189
Trade and other current receivables	98,965,652	92,975,773	121,715,017	109,932,629	95,865,569	92,161,272
Current derivative financial assets			116,467			
Cash and bank balances	28,452,592	23,688,013	4,324,346	807,783	27,176,275	22,600,449
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	134,299,173	121,971,928	134,941,630	117,318,654	131,751,109	121,159,910
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners			316,613	316,613		
Total current assets	134,299,173	121,971,928	135,258,243	117,635,267	131,751,109	121,159,910
Total assets	240,552,544	199,146,125	229,447,049	198,248,007	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
Statutory reserve	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Other reserves	(662,971)		(186,318)		(349,520)	
Retained earnings (Accumulated losses)	76,733,026	76,733,026	74,783,182	74,783,182	74,796,670	74,796,670
Total Equity attributable to shareholders of parent company	84,670,055	85,333,026	83,196,864	83,383,182	83,047,150	83,396,670
Total equity	84,670,055	85,333,026	83,196,864	83,383,182	83,047,150	83,396,670
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	290,862	270,451	210,612	198,597	221,014	209,346
Total non-current provisions	290,862	270,451	210,612	198,597	221,014	209,346
Borrowings, non-current	0	0	20,000,000	20,000,000	20,000,000	20,000,000
Non-current lease liabilities	45,546,835	17,667,047	34,966,947	14,971,503	43,558,035	15,470,986
Total non-current liabilities	45,837,697	17,937,498	55,177,559	35,170,100	63,779,049	35,680,332
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	78,710,409	68,896,482	82,573,555	72,400,694	79,560,563	74,132,646
Borrowings, current	21,987,357	20,000,000			1,033,508	
Current lease liabilities	5,597,560	3,364,863	4,927,853	3,888,013	3,488,130	3,076,887
Current tax liabilities, current	1,648,100	1,512,890	1,672,476	1,507,276	2,212,920	2,135,335
Other current financial liabilities	1,901,121	1,901,121	1,698,497	1,698,497	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	110,044,792	95,875,601	91,072,626	79,694,725	88,248,418	81,298,165
Total current liabilities	110,044,792	95,875,601	91,072,626	79,694,725	88,248,418	81,298,165
Total liabilities	155,882,489	113,813,099	146,250,185	114,864,825	152,027,467	116,978,497
Total equity and liabilities	240,552,544	199,146,125	229,447,049	198,248,007	235,074,617	200,375,167
Number of outstanding shares	64500000	64500000	64500000	64500000	64500000	64500000
Net assets per share	1.313	1.323	1.290	1.293	1.288	1.293

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	30/09/2024	30/09/2024	30/09/2023	30/09/2023	31/12/2023	31/12/2023
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
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 EQUITY METHOD						
OTHER CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Food and beverage	734,161		626,069	9,714	628,437	
Finished products/inventories	6,635,396	5,753,720	8,906,855	7,275,573	8,662,651	6,939,947
Spares and consumables			167	167		
Allowance for slow moving and obsolete inventories	488,628	445,578	747,291	707,212	581,823	541,758
Total current inventories	6,880,929	5,308,142	8,785,800	6,578,242	8,709,265	6,398,189
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	60,508,765	53,414,321	96,830,494	83,210,027	52,941,688	50,728,841
Receivables due from related parties	29,951,052	43,470,756	13,973,427	23,573,416	30,703,863	39,167,704
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	2,536,619	607,560	5,460,771	906,383	2,740,195	821,661
Advances	1,541,168				972,549	
Total prepayments and accrued income	4,077,787	607,560	5,460,771	906,383	3,712,744	821,661

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 14 Nov 2024

Other receivables	10,564,059	1,510,320	11,056,304	7,762,768	14,052,276	6,862,757
Allowance for expected credit losses	6,136,011	6,027,184	5,605,979	5,519,965	5,545,002	5,419,691
Total trade and other current receivables	98,965,652	92,975,773	121,715,017	109,932,629	95,865,569	92,161,272
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	410,488	4,957	1,005,568	6,557	119,190	5,757
Balances with banks	28,042,104	23,683,056	3,318,778	801,226	27,057,085	22,594,692
Total cash	28,452,592	23,688,013	4,324,346	807,783	27,176,275	22,600,449
CASH EQUIVALENTS						
Total cash and cash equivalents	28,452,592	23,688,013	4,324,346	807,783	27,176,275	22,600,449
Total cash and bank balances	28,452,592	23,688,013	4,324,346	807,783	27,176,275	22,600,449
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Foreign currency translation reserve	(662,971)		(186,318)		(349,520)	
Total reserves	(662,971)		(186,318)		(349,520)	
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	290,862	270,451	210,612	198,597	221,014	209,346
Total Non-current provisions for employee benefits	290,862	270,451	210,612	198,597	221,014	209,346
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	0	0	20,000,000	20,000,000	20,000,000	20,000,000
Total Borrowings, non current	0	0	20,000,000	20,000,000	20,000,000	20,000,000
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	21,987,357	20,000,000			1,033,508	
Total Borrowings, current	21,987,357	20,000,000			1,033,508	
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	11,952,101	2,057,347	12,890,356	2,996,975	10,297,195	4,118,951
Payables to related parties	58,567,234	58,567,234	63,703,339	63,703,339	62,640,399	62,640,399
ACCRUALS AND DEFERRED INCOME						
Accruals	6,816,053	5,396,101	5,061,346	4,781,866	5,464,677	5,160,112
Total accruals and deferred income	6,816,053	5,396,101	5,061,346	4,781,866	5,464,677	5,160,112
Other payables	1,375,021	2,875,800	918,514	918,514	1,158,292	2,213,184
Total trade and other current payables	78,710,409	68,896,482	82,573,555	72,400,694	79,560,563	74,132,646
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						