

**INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
At 30 June 2025

	30 June 2025 (Reviewed) BD	31 December 2024 (Audited) BD
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property and equipment	<b>73,249,332</b>	73,728,435
Investment properties	<b>563,476</b>	576,609
Investments in associates and a joint venture	<b>7,156,984</b>	6,998,230
Prepayments and other receivables	<b>559,521</b>	636,021
Investments	<b>9,975,111</b>	10,329,955
	<b>91,504,424</b>	92,269,250
<b>Current assets</b>		
Inventories	<b>3,294,670</b>	3,516,702
Trade receivables	<b>1,793,559</b>	1,963,176
Prepayments and other receivables	<b>2,675,399</b>	1,765,437
Cash, bank balances and short-term deposits	<b>11,473,078</b>	13,347,420
	<b>19,236,706</b>	20,592,735
<b>TOTAL ASSETS</b>	<b>110,741,130</b>	112,861,985
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	<b>22,599,487</b>	22,599,487
Treasury shares		(109,311)
Share premium	<b>17,514,442</b>	17,514,442
Reserves	<b>21,094,160</b>	21,293,184
Retained earnings	<b>43,776,360</b>	44,125,286
<b>Total equity</b>	<b>104,875,138</b>	105,532,399
<b>Non-current liability</b>		
Employees' end of service benefits	<b>954,470</b>	955,522
<b>Current liabilities</b>		
Trade payables	<b>1,431,771</b>	1,926,746
Accrued expenses and other liabilities	<b>3,479,751</b>	4,447,318
	<b>4,911,522</b>	6,374,064
<b>Total liabilities</b>	<b>5,865,992</b>	7,329,586
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>110,741,130</b>	112,861,985

**INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
For the six-month period ended 30 June 2025 (Reviewed)

	Share capital BD	Treasury shares BD	Share premium BD	Statutory reserve BD	General reserve BD	Charity reserve BD	Foreign currency reserve BD	Fair value reserve BD	Total Reserves BD	Retained earnings BD	Total equity BD
Balance at 1 January 2024	22,599,487	-	17,514,442	11,299,744	5,000,000	1,593,131	239,942	5,215,899	23,348,716	40,890,456	104,353,101
Profit for the period	-	-	-	-	-	-	-	-	-	4,797,311	4,797,311
Other comprehensive loss for the period	-	-	-	-	-	-	(67,388)	(509,679)	(577,067)	-	(577,067)
Total comprehensive (loss) / income for the period	-	-	-	-	-	-	(67,388)	(509,679)	(577,067)	4,797,311	4,220,244
Dividend	-	-	-	-	-	-	-	-	-	(5,649,872)	(5,649,872)
Balance at 30 June 2024	22,599,487	-	17,514,442	11,299,744	5,000,000	1,593,131	172,554	4,706,220	22,771,649	40,037,895	102,923,473
Balance at 1 January 2025	22,599,487	-	17,514,442	11,324,744	5,000,000	1,539,945	83,853	3,344,642	21,293,184	44,125,286	105,532,399
Profit for the period	-	-	-	-	-	-	-	-	-	5,218,926	5,218,926
Other comprehensive income / (loss) for the period	-	-	-	-	-	-	1,660	(118,664)	(117,004)	-	(117,004)
Total comprehensive income / (loss) for the period	-	-	-	-	-	-	1,660	(118,664)	(117,004)	5,218,926	5,101,922
Purchase of treasury shares	-	(109,311)	-	-	-	-	-	-	-	-	(109,311)
Transfer of fair value reserve of investments at fair value through other comprehensive income	-	-	-	-	-	-	-	(82,020)	(82,020)	82,020	-
Dividend	-	-	-	-	-	-	-	-	-	(5,649,872)	(5,649,872)
<b>Balance at 30 June 2025</b>	<b>22,599,487</b>	<b>(109,311)</b>	<b>17,514,442</b>	<b>11,324,744</b>	<b>5,000,000</b>	<b>1,539,945</b>	<b>85,513</b>	<b>3,143,958</b>	<b>21,094,160</b>	<b>43,776,360</b>	<b>104,875,138</b>

**INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
For the three and six-month periods ended 30 June 2025 (Reviewed)

	Three-month period ended 30 June 2025 BD	Three-month period ended 30 June 2024 BD	Six-month period ended 30 June 2025 BD	Six-month period ended 30 June 2024 BD
Revenue	<b>10,077,815</b>	9,384,532	<b>18,688,554</b>	18,367,777
Share of results of associates and a joint venture	<b>513,097</b>	531,591	<b>833,891</b>	863,535
Dividend income	<b>24,698</b>	96,000	<b>625,483</b>	639,328
Interest income	<b>94,892</b>	73,000	<b>244,956</b>	193,437
Rental and other income	<b>732,523</b>	421,772	<b>1,440,772</b>	1,134,247
<b>TOTAL INCOME</b>	<b>11,443,025</b>	10,506,895	<b>21,833,656</b>	21,198,324
Staff costs	<b>(2,943,061)</b>	(2,550,609)	<b>(5,718,444)</b>	(5,084,783)
Food and beverages costs	<b>(2,314,510)</b>	(2,219,794)	<b>(4,195,380)</b>	(4,331,072)
Depreciation	<b>(1,141,737)</b>	(1,343,010)	<b>(2,468,885)</b>	(2,715,465)
Utilities	<b>(491,879)</b>	(473,057)	<b>(835,381)</b>	(806,737)
Allowance for expected credit losses	<b>(101,780)</b>	(36,365)	<b>(23,573)</b>	(60,569)
Other operating expenses	<b>(1,682,714)</b>	(1,750,191)	<b>(3,373,067)</b>	(3,402,338)
<b>TOTAL EXPENSES</b>	<b>(8,675,681)</b>	(8,373,026)	<b>(16,614,730)</b>	(16,401,013)
<b>PROFIT FOR THE PERIOD</b>	<b>2,767,344</b>	2,133,869	<b>5,218,926</b>	4,797,311
<b>BASIC AND DILUTED EARNINGS PER SHARE (FILS)</b>	<b>12</b>	9	<b>23</b>	21
<b>OTHER COMPREHENSIVE LOSS</b>				
Items not to be reclassified to profit or loss in subsequent periods:				
- Share of other comprehensive income / (loss) of associates and a joint venture	<b>12,143</b>	(29,537)	<b>24,863</b>	(17,428)
- Net changes in fair value of investments at fair value through other comprehensive loss	<b>(223,891)</b>	(234,706)	<b>(143,527)</b>	(492,251)
	<b>(211,748)</b>	(264,243)	<b>(118,664)</b>	(509,679)
Item to be reclassified to profit or loss in subsequent periods:				
- Foreign exchange differences on translation of foreign operations	<b>4,799</b>	(31,063)	<b>1,660</b>	(67,388)
<b>Other comprehensive loss for the period</b>	<b>(206,949)</b>	(295,306)	<b>(117,004)</b>	(577,067)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>2,560,395</b>	1,838,563	<b>5,101,922</b>	4,220,244

**INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the six-month period ended 30 June 2025 (Reviewed)

	Six-month period ended 30 June 2025 BD	Six-month period ended 30 June 2024 BD
<b>OPERATING ACTIVITIES</b>		
Profit for the period	<b>5,218,926</b>	4,797,311
Adjustments to reconcile profit to net cash flows:		
Depreciation	<b>2,468,885</b>	2,715,465
Share of results of associates and a joint venture	<b>(833,891)</b>	(863,535)
Dividend income	<b>(625,483)</b>	(639,328)
Interest income	<b>(244,956)</b>	(193,437)
Allowance for expected credit losses	<b>23,573</b>	60,569
Provision for employees' end of service benefits	<b>144,138</b>	101,879
Operating profit before working capital changes	<b>6,151,192</b>	5,978,924
Working capital changes:		
Inventories	<b>222,032</b>	(111,575)
Trade receivables	<b>146,044</b>	(934,077)
Prepayments and other receivables	<b>(833,692)</b>	(692,259)
Trade payables	<b>(494,975)</b>	174,973
Accrued expenses and other liabilities	<b>(818,169)</b>	763,964
Cash generated from operations	<b>4,372,432</b>	5,179,950
Directors' remuneration paid		(201,000)
Employees' end of service benefits paid		(120,518)
Net cash flows from operating activities	<b>4,078,883</b>	4,858,432
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	<b>(1,976,649)</b>	(1,382,781)
Proceeds from disposals of investments at fair value through other comprehensive income	<b>211,317</b>	-
Interest received	<b>245,186</b>	193,437
Dividend received from an associate	<b>700,000</b>	1,400,000
Dividends received	<b>625,483</b>	735,328
Net cash flows (used in) from investing activities	<b>(194,663)</b>	945,984
<b>FINANCING ACTIVITIES</b>		
Dividend paid	<b>(5,650,911)</b>	(5,649,872)
Purchase of treasury shares		-
Cash flows used in financing activities	<b>(5,760,222)</b>	(5,649,872)
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>(1,876,002)</b>	154,544
Net foreign exchange difference	<b>1,660</b>	(67,388)
Cash and cash equivalents at 1 January	<b>13,347,420</b>	8,538,847
<b>CASH AND CASH EQUIVALENTS AT 30 JUNE</b>	<b>11,473,078</b>	8,626,003
<i>The consolidated financial statements were approved by the board of directors on 12th August 2025 and signed on its behalf by:</i>		
<i>Fawzi Ahmad Kanoo</i>		
<i>Hala Farouk Almoayyed</i>		
<i>Chairman</i>		
<i>Ahmed Janahi</i>		
<i>Group Chief Executive Officer</i>		
<i>Mohamed Al Gharbi</i>		
<i>Chief Financial Officer</i>		