

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
At 30 June 2025

	30 June 2025 (Reviewed) BD	31 December 2024 (Audited) BD
ASSETS		
Non-current assets		
Property and equipment	73,249,332	73,728,435
Investment properties	563,476	576,609
Investments in associates and a joint venture	7,156,984	6,998,230
Prepayments and other receivables	559,521	636,021
Investments	9,975,111	10,329,955
	<u>91,504,424</u>	<u>92,269,250</u>
Current assets		
Inventories	3,294,670	3,516,702
Trade receivables	1,793,559	1,963,137
Prepayments and other receivables	2,675,399	1,765,436
Cash, bank balances and short-term deposits	11,473,078	13,347,420
	<u>19,236,706</u>	<u>20,592,735</u>
TOTAL ASSETS	<u>110,741,130</u>	<u>112,861,985</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	22,599,487	22,599,487
Treasury shares	(109,311)	-
Share premium	17,514,442	17,514,442
Reserves	21,094,160	21,293,184
Retained earnings	43,776,360	44,125,286
Total equity	<u>104,875,138</u>	<u>105,532,399</u>
Non-current liability		
Employees' end of service benefits	954,470	955,522
Current liabilities		
Trade payables	1,431,771	1,926,746
Accrued expenses and other liabilities	3,479,751	4,447,318
	<u>4,911,522</u>	<u>6,374,064</u>
Total liabilities	<u>5,865,992</u>	<u>7,329,586</u>
TOTAL EQUITY AND LIABILITIES	<u>110,741,130</u>	<u>112,861,985</u>

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	<u>22,599,487</u>	<u>-</u>	<u>17,514,442</u>	<u>11,299,744</u>	<u>5,000,000</u>	<u>1,593,131</u>	<u>172,554</u>	<u>4,706,220</u>	<u>22,771,649</u>	<u>40,037,895</u>	<u>102,923,473</u>
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)
Balance at 30 June 2025	<u>22,599,487</u>	<u>(109,311)</u>	<u>17,514,442</u>	<u>11,324,744</u>	<u>5,000,000</u>	<u>1,539,945</u>	<u>85,513</u>	<u>3,143,958</u>	<u>21,094,160</u>	<u>43,776,360</u>	<u>104,875,138</u>

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		Six-month period ended	
	30 June 2025 BD	30 June 2024 BD	30 June 2025 BD	30 June 2024 BD
Revenue	10,077,815	9,384,532	18,688,554	18,367,777
Share of results of associates and a joint venture	513,097	531,591	833,891	863,535
Dividend income	24,688	96,000	625,483	639,328
Interest income	94,892	73,000	244,956	193,437
Rental and other income	732,523	421,772	1,440,772	1,134,247
TOTAL INCOME	<u>11,443,025</u>	<u>10,506,895</u>	<u>21,833,656</u>	<u>21,198,324</u>
Staff costs	(2,943,061)	(2,550,609)	(5,718,444)	(5,084,783)
Food and beverages costs	(2,314,510)	(2,219,794)	(4,195,380)	(4,331,072)
Depreciation	(1,141,737)	(1,343,010)	(2,468,885)	(2,715,465)
Utilities	(491,879)	(473,057)	(835,381)	(806,737)
Allowance for expected credit losses	(101,780)	(36,365)	(23,573)	(60,569)
Other operating expenses	(1,682,714)	(1,750,191)	(3,373,067)	(3,402,387)
TOTAL EXPENSES	<u>(8,675,681)</u>	<u>(8,373,026)</u>	<u>(16,614,730)</u>	<u>(16,401,013)</u>
PROFIT FOR THE PERIOD	<u>2,767,344</u>	<u>2,133,869</u>	<u>5,218,926</u>	<u>4,797,311</u>
BASIC AND DILUTED EARNINGS PER SHARE (FILS)	<u>12</u>	<u>9</u>	<u>23</u>	<u>21</u>
OTHER COMPREHENSIVE LOSS				
Items not to be reclassified to profit or loss in subsequent periods:				
- Share of other comprehensive income / (loss) of associates and a joint venture	12,143	(29,537)	24,863	(17,428)
- Net changes in fair value of investments at fair value through other comprehensive loss	(223,891)	(234,706)	(143,527)	(492,251)
	<u>(211,748)</u>	<u>(264,243)</u>	<u>(118,664)</u>	<u>(509,679)</u>
Item to be reclassified to profit or loss in subsequent periods:				
- Foreign exchange differences on translation of foreign operations	4,799	(31,063)	1,660	(67,388)
Other comprehensive loss for the period	<u>(206,949)</u>	<u>(295,306)</u>	<u>(117,004)</u>	<u>(577,067)</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>2,560,395</u>	<u>1,838,563</u>	<u>5,101,922</u>	<u>4,220,244</u>

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

	Six-month period ended	
	30 June 2025 BD	30 June 2024 BD
OPERATING ACTIVITIES		
Profit for the period	5,218,926	4,797,311
Adjustments to reconcile profit to net cash flows:		
Depreciation	2,468,885	2,715,465
Share of results of associates and a joint venture	(833,891)	(863,535)
Dividend income	(625,483)	(639,328)
Interest income	(244,956)	(193,437)
Allowance for expected credit losses	23,573	60,569
Provision for employees' end of service benefits	144,138	101,879
Operating profit before working capital changes	<u>6,151,192</u>	<u>5,978,924</u>
Working capital changes:		
Inventories	222,032	(111,575)
Trade receivables	146,044	(934,077)
Prepayments and other receivables	(833,692)	(692,259)
Trade payables	(494,975)	174,973
Accrued expenses and other liabilities	(818,169)	763,964
Cash generated from operations	<u>4,372,432</u>	<u>5,179,950</u>
Directors' remuneration paid	(148,359)	(201,000)
Employees' end of service benefits paid	(145,190)	(120,518)
Net cash flows from operating activities	<u>4,078,883</u>	<u>4,858,432</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	(1,976,649)	(1,382,781)
Proceeds from disposals of investments at fair value through other comprehensive income	211,317	-
Interest received	245,186	193,437
Dividend received from an associate	700,000	1,400,000
Dividends received	625,483	735,328
Net cash flows (used in) from investing activities	<u>(194,663)</u>	<u>945,984</u>
FINANCING ACTIVITIES		
Dividend paid	(5,650,911)	(5,649,872)
Purchase of treasury shares	(109,311)	-
Cash flows used in financing activities	<u>(5,760,222)</u>	<u>(5,649,872)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>(1,876,002)</u>	<u>154,544</u>
Net foreign exchange difference	1,660	(67,388)
Cash and cash equivalents at 1 January	13,347,420	8,538,847
CASH AND CASH EQUIVALENTS AT 30 JUNE	<u>11,473,078</u>	<u>8,626,003</u>

The consolidated financial statements were approved by the board of directors on 12th August 2025 and signed on its behalf by:

Fawzi Ahmad Kanoo Chairman	Hala Farouk Almoayyed Vice Chairperson
Ahmed Janahi Group Chief Executive Officer	Mohamed Al Gharbi Chief Financial Officer