

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

	30 September 2025 (Reviewed) BD	31 December 2024 (Audited) BD
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property and equipment	73,479,210	73,728,435
Investment properties	568,534	576,609
Investments in associates and a joint venture	6,575,989	6,998,230
Prepayments and other receivables	559,521	636,021
Investments	9,693,012	10,329,955
	<u>90,876,266</u>	<u>92,269,250</u>
<b>Current assets</b>		
Inventories	3,263,429	3,516,702
Trade receivables	1,302,023	1,963,176
Prepayments and other receivables	2,355,054	1,765,437
Cash, bank balances and short-term deposits	14,101,454	13,347,420
	<u>21,021,960</u>	<u>20,592,735</u>
<b>TOTAL ASSETS</b>	<u>111,898,226</u>	<u>112,861,985</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	22,599,487	22,599,487
Treasury shares	(112,916)	-
Share premium	17,514,442	17,514,442
Reserves	20,749,818	21,293,184
Retained earnings	45,056,135	44,125,286
<b>Total equity</b>	<u>105,806,966</u>	<u>105,532,399</u>
<b>Non-current liability</b>		
Employees' end of service benefits	910,202	955,522
<b>Current liabilities</b>		
Trade payables	1,610,968	1,926,746
Accrued expenses and other liabilities	3,570,090	4,447,318
	<u>5,181,058</u>	<u>6,374,064</u>
<b>Total liabilities</b>	<u>6,091,260</u>	<u>7,329,586</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>111,898,226</u>	<u>112,861,985</u>

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

	Share capital BD	Treasury shares BD	Share premium BD	Reserves				Total Reserves BD	Retained earnings BD	Total equity BD	
				Statutory reserve BD	General reserve BD	Charity reserve BD	Foreign currency reserve BD				Fair value reserve 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	-	-	-	-	-	-	-	-	-	5,872,753	5,872,753
Other comprehensive loss for the period	-	-	-	-	-	-	(130,551)	(1,090,979)	(1,221,530)	-	(1,221,530)
Total comprehensive (loss) / income for the period	-	-	-	-	-	-	(130,551)	(1,090,979)	(1,221,530)	5,872,753	4,651,223
Utilised during the period	-	-	-	-	-	(19,646)	-	(19,646)	-	19,646	-
Dividend	-	-	-	-	-	-	-	-	-	(5,649,872)	(5,649,872)
Balance at 30 September 2024	22,599,487	-	17,514,442	11,299,744	5,000,000	1,573,485	109,391	4,124,920	22,107,540	41,132,983	103,354,452
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	-	-	-	-	-	-	-	-	-	6,451,337	6,451,337
Other comprehensive income / (loss) for the period	-	-	-	-	-	-	8,212	(422,194)	(413,982)	-	(413,982)
Total comprehensive income / (loss) for the period	-	-	-	-	-	-	8,212	(422,194)	(413,982)	6,451,337	6,037,355
Purchase of treasury shares	-	(112,916)	-	-	-	-	-	-	-	-	(112,916)
Transfer of fair value reserve of investments at fair value through other comprehensive income	-	-	-	-	-	-	-	(82,020)	(82,020)	82,020	-
Utilised during the period	-	-	-	-	-	(47,364)	-	(47,364)	-	47,364	-
Dividend	-	-	-	-	-	-	-	-	-	(5,649,872)	(5,649,872)
Balance at 30 September 2025	22,599,487	(112,916)	17,514,442	11,324,744	5,000,000	1,492,581	92,065	2,840,428	20,749,818	45,056,135	105,806,966

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

	Three-month period ended		Nine-month period ended	
	30 September 2025 BD	30 September 2024 BD	30 September 2025 BD	30 September 2024 BD
Revenue	7,699,251	7,757,373	26,387,805	26,125,150
Share of results of associates and a joint venture	440,436	426,986	1,274,327	1,290,521
Dividend income	198,318	103,159	823,301	742,487
Interest income	135,252	116,841	380,208	310,278
Rental and other income	706,725	556,934	2,147,497	1,691,181
<b>TOTAL INCOME</b>	<u>9,179,982</u>	<u>8,961,293</u>	<u>31,013,638</u>	<u>30,159,617</u>
Staff costs	(2,554,726)	(2,443,383)	(8,273,170)	(7,528,166)
Food and beverages costs	(2,040,780)	(2,013,333)	(6,236,160)	(6,344,405)
Depreciation	(1,215,210)	(1,408,814)	(3,684,095)	(4,124,279)
Utilities	(595,656)	(605,584)	(1,431,037)	(1,412,321)
Reversal of allowance for expected credit losses	67,199	89,631	43,626	29,062
Other operating expenses	(1,608,398)	(1,504,368)	(4,981,465)	(4,906,755)
<b>TOTAL EXPENSES</b>	<u>(7,947,571)</u>	<u>(7,885,851)</u>	<u>(24,562,301)</u>	<u>(24,286,864)</u>
<b>PROFIT FOR THE PERIOD</b>	<u>1,232,411</u>	<u>1,075,442</u>	<u>6,451,337</u>	<u>5,872,753</u>
<b>BASIC AND DILUTED EARNINGS PER SHARE (FILS)</b>	<u>5</u>	<u>5</u>	<u>29</u>	<u>26</u>
<b>OTHER COMPREHENSIVE LOSS</b>				
Items not to be reclassified to profit or loss in subsequent periods:				
- Share of other comprehensive (loss) / income of associates and a joint venture	(21,431)	(44,681)	3,432	(32,572)
- Net changes in fair value of investments at fair value through other comprehensive loss	(282,099)	(800,862)	(425,626)	(1,058,407)
	<u>(303,530)</u>	<u>(845,543)</u>	<u>(422,194)</u>	<u>(1,090,979)</u>
Item to be reclassified to profit or loss in subsequent periods:				
- Foreign exchange differences on translation of foreign operations	6,552	(94,226)	8,212	(130,551)
<b>Other comprehensive loss for the period</b>	<u>(296,978)</u>	<u>(939,769)</u>	<u>(413,982)</u>	<u>(1,221,530)</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<u>935,433</u>	<u>135,673</u>	<u>6,037,355</u>	<u>4,651,223</u>

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

	Nine-month period ended	
	30 September 2025 BD	30 September 2024 BD
<b>OPERATING ACTIVITIES</b>		
Profit for the period	6,451,337	5,872,753
Adjustments to reconcile profit to net cash flows:		
Depreciation	3,684,095	4,124,279
Share of results of associates and a joint venture	(1,274,327)	(1,290,521)
Dividend income	(823,301)	(742,487)
Interest income	(380,208)	(310,278)
Reversal of allowance for expected credit losses	(43,626)	(29,062)
Provision for employees' end of service benefits	198,370	150,948
Operating profit before working capital changes	<u>7,811,840</u>	<u>7,775,632</u>
Working capital changes:		
Inventories	253,273	(523,642)
Trade receivables	704,779	(286,226)
Prepayments and other receivables	(487,375)	(857,445)
Trade payables	(315,778)	115,981
Accrued expenses and other liabilities	(579,049)	1,180,443
Cash generated from operations	<u>7,387,690</u>	<u>7,404,743</u>
Directors' remuneration paid	(201,000)	(201,000)
Employees' end of service benefits paid	(243,690)	(246,192)
Net cash flows from operating activities	<u>6,847,000</u>	<u>6,957,551</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(3,426,795)	(2,308,905)
Proceeds from disposals of investments at fair value through other comprehensive income	211,317	-
Interest received	354,466	389,827
Dividend received from an associate	1,700,000	1,900,000
Dividends received	823,801	742,487
Net cash flows (used in) from investing activities	<u>(337,211)</u>	<u>723,409</u>
<b>FINANCING ACTIVITIES</b>		
Dividend paid	(5,651,051)	(5,649,872)
Purchase of treasury shares	(112,916)	-
Cash flows used in financing activities	<u>(5,763,967)</u>	<u>(5,649,872)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<u>745,822</u>	<u>2,031,088</u>
Net foreign exchange difference	8,212	(130,551)
Cash and cash equivalents at 1 January	13,347,420	8,538,847
<b>CASH AND CASH EQUIVALENTS AT 30 SEPTEMBER</b>	<u>14,101,454</u>	<u>10,439,384</u>

The consolidated financial statements were approved by the board of directors on 12<sup>th</sup> November 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