

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	2025 BD	2024 BD
ASSETS		
Non-current assets		
Property and equipment	73,669,233	73,728,435
Investment properties	566,542	576,609
Investments in associates and a joint venture	7,107,768	6,998,230
Prepayments and other receivables	457,521	636,021
Investments	10,790,027	10,329,955
	<u>92,591,091</u>	<u>92,269,250</u>
Current assets		
Inventories	3,129,228	3,516,702
Trade receivables	2,245,058	1,963,176
Prepayments and other receivables	1,994,559	1,765,437
Cash, bank balances and bank deposits	17,017,525	13,347,420
	<u>24,386,370</u>	<u>20,592,735</u>
TOTAL ASSETS	<u>116,977,461</u>	<u>112,861,985</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	22,599,487	22,599,487
Treasury shares	(112,916)	-
Share premium	17,514,442	17,514,442
Other reserves	21,821,234	21,268,184
Retained earnings	48,429,465	44,150,286
Total equity	<u>110,251,712</u>	<u>105,532,399</u>
Non-current liability		
Employees' end of service benefits	892,023	955,522
Current liabilities		
Trade payables	1,979,201	1,926,746
Accrued expenses and other liabilities	3,854,525	4,447,318
	<u>5,833,726</u>	<u>6,374,064</u>
Total liabilities	<u>6,725,749</u>	<u>7,329,586</u>
TOTAL EQUITY AND LIABILITIES	<u>116,977,461</u>	<u>112,861,985</u>

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 BD	2024 BD
Revenue from contracts with customers	36,947,044	36,727,416
Share of results of associates and a joint venture	1,806,858	1,724,701
Dividend income	823,780	767,885
Interest income	553,059	447,881
Rental and other income	2,910,375	2,507,878
	<u>43,041,116</u>	<u>42,174,361</u>
TOTAL INCOME	<u>43,041,116</u>	<u>42,174,361</u>
Staff costs	11,015,078	10,278,149
Food and beverages cost	8,805,752	8,891,010
Depreciation of property and equipment	4,983,130	5,454,746
Depreciation of investment properties	34,791	60,694
Utilities	1,915,663	1,839,949
(Reversal of allowance) allowance for expected credit losses	(259,284)	24,184
Other operating expenses	6,765,127	6,769,113
	<u>33,260,257</u>	<u>33,317,845</u>
TOTAL EXPENSES	<u>33,260,257</u>	<u>33,317,845</u>
PROFIT FOR THE YEAR	<u>9,780,859</u>	<u>8,856,516</u>
BASIC AND DILUTED EARNINGS PER SHARE (FILS)	<u>43</u>	<u>39</u>
OTHER COMPREHENSIVE INCOME (LOSS)		
Items not to be reclassified to profit or loss in subsequent years:		
Net changes in fair value of investments at fair value through other comprehensive income (loss)	671,389	(1,779,937)
Share of other comprehensive income (loss) of associates and a joint venture	2,680	(91,320)
	<u>674,069</u>	<u>(1,871,257)</u>
Item to be reclassified to profit or loss in subsequent years:		
Foreign exchange differences on translation of foreign operation	27,173	(156,089)
	<u>701,242</u>	<u>(2,027,346)</u>
Other comprehensive income (loss) for the year	<u>701,242</u>	<u>(2,027,346)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>10,482,101</u>	<u>6,829,170</u>

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 BD	2024 BD
OPERATING ACTIVITIES		
Profit for the year	9,780,859	8,856,516
Adjustments to reconcile profit to net cash flows:		
Depreciation of property and equipment	4,983,130	5,454,746
Depreciation of investment properties	34,791	60,694
Share of results of associates and a joint venture	(1,806,858)	(1,724,701)
Dividend income	(823,780)	(767,885)
Interest income	(553,059)	(447,881)
Gain on disposals of property and equipment	(21,869)	(7,322)
(Reversal of provision) provision for slow-moving and obsolete inventories	(28,099)	70,238
(Reversal of allowance) allowance for expected credit losses	(259,284)	24,184
Provision for employees' end of service benefits	11,531,722	11,795,748
Operating profit before working capital changes	415,573	(641,493)
Inventories	(22,598)	(446,891)
Trade receivables	(21,869)	(547,311)
Prepayments and other receivables	52,455	472,765
Trade payables	(261,270)	785,199
Accrued expenses and other liabilities	11,694,698	11,418,017
Net cash flows from operations	(330,007)	(305,468)
Directors' remuneration paid	(289,390)	(372,407)
Employees' end of service benefits paid	11,075,301	10,740,142
Net cash flows from operating activities		
INVESTING ACTIVITIES		
Additions to property and equipment	(4,923,928)	(3,554,193)
Addition to investment properties	(24,724)	(23,115)
Bank deposits	(572,474)	(3,080,778)
Proceeds from disposals of property and equipment	21,869	342,510
Proceeds from disposals of investments at fair value through other comprehensive income	211,317	-
Interest received	523,621	441,669
Dividends received from an associate	1,700,000	1,900,000
Dividends received	823,780	767,885
Net cash flows used in investing activities	(2,240,539)	(3,206,722)
FINANCING ACTIVITIES		
Dividends paid	(5,651,388)	(5,649,536)
Purchase of treasury shares	(112,916)	-
Net cash flows used in financing activities	(5,764,304)	(5,649,536)
NET CHANGE IN CASH AND CASH EQUIVALENTS	3,070,458	1,883,884
Net foreign exchange difference	27,173	(156,089)
Cash and cash equivalents at 1 January	9,250,509	7,522,714
CASH AND CASH EQUIVALENTS AT 31 DECEMBER	<u>12,348,140</u>	<u>9,250,509</u>

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025

	Share capital BD	Treasury shares BD	Share premium BD	Other reserves				Total Other reserves BD	Retained earnings BD	Total equity BD
				Statutory reserve BD	General reserve BD	Charity reserve BD	Foreign currency 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	40,890,466
Profit for the year	-	-	-	-	-	-	-	-	-	8,856,516
Other comprehensive loss for the year	-	-	-	-	-	-	(156,089)	(1,871,257)	(2,027,346)	-
Total comprehensive (loss) income for the year	-	-	-	-	-	-	(156,089)	(1,871,257)	(2,027,346)	8,856,516
Utilisation of donation reserve	-	-	-	-	-	(53,186)	-	(53,186)	-	53,186
Dividend	-	-	-	-	-	-	-	-	-	(5,649,872)
At 31 December 2024	22,599,487	-	17,514,442	11,299,744	5,000,000	1,539,945	83,853	3,344,642	21,268,184	44,150,286
Profit for the year	-	-	-	-	-	-	-	-	-	9,780,859
Other comprehensive income for the year	-	-	-	-	-	-	27,173	674,069	701,242	-
Total comprehensive income for the year	-	-	-	-	-	-	27,173	674,069	701,242	9,780,859
Purchase of treasury shares	-	(112,916)	-	-	-	-	-	-	-	10,482,101
Transfer of fair value reserve of investments at fair value through other comprehensive income	-	-	-	-	-	-	-	674,069	701,242	(112,916)
Utilisation of donation reserve	-	-	-	-	-	(66,172)	-	(66,172)	-	66,172
Dividend	-	-	-	-	-	-	-	-	-	(5,649,872)
At 31 December 2025	<u>22,599,487</u>	<u>(112,916)</u>	<u>17,514,442</u>	<u>11,299,744</u>	<u>5,000,000</u>	<u>1,473,773</u>	<u>111,026</u>	<u>3,936,691</u>	<u>21,821,234</u>	<u>48,429,465</u>
										<u>110,251,712</u>

The consolidated financial statements were approved by the board of directors on 22 February 2026 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