

**Interim Consolidated Statement Of Financial Position**  
At 31 March 2026

	31 March 2026 (Reviewed) BD	31 December 2025 (Audited) BD
<b>Assets</b>		
<b>Non-current assets</b>		
Property and equipment	73,038,323	73,669,233
Investment properties	562,509	566,542
Investments in associates and a joint venture	6,242,488	7,107,768
Prepayments and other receivables	355,521	457,521
Investments	10,814,836	10,790,027
	<u>91,013,677</u>	<u>92,591,091</u>
<b>Current assets</b>		
Inventories	2,936,167	3,129,228
Trade receivables	2,327,260	2,245,058
Prepayments and other receivables	2,964,855	1,994,559
Cash, bank balances and bank deposits	11,945,919	17,017,525
	<u>20,174,201</u>	<u>24,386,370</u>
<b>Total Assets</b>	<u>111,187,878</u>	<u>116,977,461</u>
<b>Equity And Liabilities</b>		
<b>Equity</b>		
Share capital	22,599,487	22,599,487
Treasury shares	(117,666)	(112,916)
Share premium	17,514,442	17,514,442
Reserves	21,737,416	21,821,234
Retained earnings	43,952,769	48,429,465
	<u>105,686,448</u>	<u>110,251,712</u>
<b>Non-current liability</b>		
Employees' end of service benefits	914,018	892,023
<b>Current liabilities</b>		
Trade payables	2,013,382	1,979,201
Accrued expenses and other liabilities	2,574,030	3,854,525
	<u>4,587,412</u>	<u>5,833,726</u>
<b>Total liabilities</b>	<u>5,501,430</u>	<u>6,725,749</u>
<b>Total Equity And Liabilities</b>	<u>111,187,878</u>	<u>116,977,461</u>

**Interim Consolidated Statement Of Changes In Equity**  
For the three-month period ended 31 March 2026 (Reviewed)

	Reserves							Total reserves	Retained earnings	Total equity
	Share capital	Share premium	Statutory reserve	General reserve	Charity reserve	Foreign currency reserve	Fair value reserve			
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	-	-	-	-	-	-	-	-	2,451,582	2,451,582
Other comprehensive (loss) / income for the period	-	-	-	-	-	(3,139)	93,084	89,945	-	89,945
Total comprehensive (loss) / income for the period	-	-	-	-	-	(3,139)	93,084	89,945	2,451,582	2,541,527
Dividend	-	-	-	-	-	-	-	-	(5,649,872)	(5,649,872)
<b>Balance at 31 March 2025</b>	<u>22,599,487</u>	<u>17,514,442</u>	<u>11,324,744</u>	<u>5,000,000</u>	<u>1,539,945</u>	<u>80,714</u>	<u>3,437,726</u>	<u>21,383,129</u>	<u>40,926,996</u>	<u>102,424,054</u>
	Reserves							Total reserves	Retained earnings	Total equity
	Share capital	Treasury shares	Share premium	Statutory reserve	General reserve	Charity reserve	Foreign currency reserve			
Balance at 1 January 2026	22,599,487	(112,916)	17,514,442	11,299,744	5,000,000	1,473,773	111,026	3,936,691	21,821,234	48,429,465
Profit for the period	-	-	-	-	-	-	-	-	1,152,526	1,152,526
Other comprehensive loss for the period	-	-	-	-	-	-	(15,958)	(69,968)	-	(69,968)
Total comprehensive (loss) income for the period	-	-	-	-	-	-	(15,958)	(69,968)	1,152,526	1,082,558
Purchase of treasury share	-	(4,750)	-	-	-	-	-	-	-	(4,750)
Utilised during the period	-	-	-	-	-	(13,850)	-	-	(13,850)	13,850
Dividend	-	-	-	-	-	-	-	-	(5,643,072)	(5,643,072)
<b>Balance at 31 March 2026</b>	<u>22,599,487</u>	<u>(117,666)</u>	<u>17,514,442</u>	<u>11,299,744</u>	<u>5,000,000</u>	<u>1,459,923</u>	<u>95,068</u>	<u>3,882,681</u>	<u>21,737,416</u>	<u>43,952,769</u>

The reviewed condensed interim financial information were approved on 13 May 2026, authorised for issue by the Board of Directors and signed on their behalf by:

Fawzi Ahmad Kanoo  
Chairman

Hala Farouk Almoayyed  
Vice Chairperson

Mohamed Al Gharbi  
Chief Financial Officer

Ahmed Janahi  
Group Chief Executive Officer

**Interim Consolidated Statement Of Profit Or Loss And Other Comprehensive Income**  
For the three-month period ended 31 March 2026 (Reviewed)

	Three-month period ended	
	31 March 2026 BD	31 March 2025 BD
Revenue	6,823,859	8,610,739
Share of results of associates and a joint venture	219,267	320,794
Dividend income	704,561	600,785
Interest income	185,789	150,064
Rental and other income	583,971	708,249
	<u>8,517,447</u>	<u>10,390,631</u>
<b>Total Income</b>	<u>8,517,447</u>	<u>10,390,631</u>
Staff costs	(2,566,963)	(2,775,383)
Food and beverages costs	(1,625,201)	(1,880,870)
Depreciation	(1,269,536)	(1,327,148)
Utilities	(343,257)	(343,502)
Reversal of allowance for expected credit losses	10,190	78,207
Other operating expenses	(1,570,154)	(1,690,353)
	<u>(7,364,921)</u>	<u>(7,939,049)</u>
<b>Total Expenses</b>	<u>(7,364,921)</u>	<u>(7,939,049)</u>
<b>Profit For The Period</b>	<u>1,152,526</u>	<u>2,451,582</u>
<b>Basic And Diluted Earnings Per Share (Fils)</b>	<u>5</u>	<u>11</u>
<b>Other Comprehensive (Loss) Income</b>		
Items not to be reclassified to profit or loss in subsequent periods:		
- Share of other comprehensive income of associates and a joint venture	15,453	12,720
- Net changes in fair value of investments at fair value through other comprehensive (loss) income	(69,463)	80,364
	<u>(54,010)</u>	<u>93,084</u>
Items to be reclassified to profit or loss in subsequent periods:		
- Foreign exchange differences on translation of foreign operation	(15,958)	(3,139)
	<u>(69,968)</u>	<u>89,945</u>
<b>Other comprehensive (loss) / income for the period</b>	<u>(69,968)</u>	<u>89,945</u>
<b>Total Comprehensive Income For The Period</b>	<u>1,082,558</u>	<u>2,541,527</u>

**Interim Consolidated Statement Of Cash Flows**  
For the three-month period ended 31 March 2026 (Reviewed)

	Three-month period ended	
	31 March 2026 BD	31 March 2025 BD
<b>Operating Activities</b>		
Profit for the period	1,152,526	2,451,582
Adjustments to reconcile profit to net cash flows:		
Depreciation	1,269,536	1,327,148
Share of results of associates and a joint venture	(219,267)	(320,794)
Dividend income	(704,561)	(600,785)
Interest income	(185,789)	(150,064)
Reversal of allowance for expected credit losses	(10,190)	(78,207)
Provision for employees' end of service benefits	67,797	73,212
	<u>1,370,052</u>	<u>2,702,092</u>
Operating profit before working capital changes	1,370,052	2,702,092
Working capital changes:		
Inventories	193,061	(60,543)
Trade receivables	(72,012)	6,469
Prepayments and other receivables	(466,230)	(252,518)
Trade payables	34,181	(429,312)
Accrued expenses and other liabilities	(1,055,495)	(1,018,062)
	<u>3,557</u>	<u>948,126</u>
Cash generated from operations	3,557	948,126
Directors' remuneration paid	(225,000)	(199,533)
Employees' end of service benefits paid	(45,802)	(43,776)
	<u>(267,245)</u>	<u>704,817</u>
<b>Net cash flows (used in) from operating activities</b>	<u>(267,245)</u>	<u>704,817</u>
<b>Investing Activities</b>		
Purchase of property and equipment	(634,592)	(1,145,972)
Additions to investments at fair value through other comprehensive income	(94,273)	-
Bank deposits	(1,362,664)	4,096,911
Interest received	237,126	146,979
Dividend received from an associate	1,100,000	700,000
Dividends received	251,158	235,245
	<u>(503,245)</u>	<u>4,033,163</u>
<b>Net cash flows (used in) from investing activities</b>	<u>(503,245)</u>	<u>4,033,163</u>
<b>Financing Activities</b>		
Dividend paid	(5,643,072)	-
Purchase of treasury shares	(4,750)	-
	<u>(5,647,822)</u>	<u>-</u>
<b>Cash flows used in financing activities</b>	<u>(5,647,822)</u>	<u>-</u>
<b>Net Change In Cash And Cash Equivalents</b>	<u>(6,418,312)</u>	<u>4,737,980</u>
Net foreign exchange difference	-	(3,139)
Cash and cash equivalents at 1 January	12,348,140	9,250,509
<b>Cash And Cash Equivalents At 31 March</b>	<u>5,913,870</u>	<u>13,985,350</u>

The reviewed condensed interim financial information were approved on 13 May 2026, authorised for issue by the Board of Directors and signed on their behalf by:

Fawzi Ahmad Kanoo  
Chairman

Hala Farouk Almoayyed  
Vice Chairperson

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