

Statement of Financial Position, Current, Non-current	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/03/2024	Standalone 31/03/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	634,244,372	95,305,309	625,042,196	45,872,514	627,024,474	77,414,820
Intangible assets other than goodwill	202,363	0	0	0	223,766	0
Right-of-use assets	139,154,438	30,208	124,842,483	31,757	123,700,312	31,093
Investments in subsidiaries		300,136,725		299,926,735		300,136,725
Investments in joint ventures		17,003,141		17,275,454		17,003,141
Investments accounted for using equity method	25,426,924		24,648,250		24,860,022	
Non-current finance lease receivables	112,450,124		130,893,734		114,736,646	
Non-current derivative financial assets	182,175		748,196		133,280	
Deferred tax asset	676,962	476,471	6,913,682	6,877,918	503,353	479,250
Financial assets at amortised cost, non current	7,700,000	7,700,000	0	7,700,000	7,700,000	7,700,000
Non-current receivables from related parties		8,300,600		1,989,915		8,300,600
Total non-current assets	920,037,358	428,952,454	913,088,541	379,674,293	898,881,853	411,065,629
CURRENT ASSETS						
Current inventories	6,487,308		7,390,543		7,416,680	
Financial assets carried at amortized cost, current		172,043,453		159,304,045		173,748,881
Current finance lease receivable	8,493,232		5,849,648		8,527,822	
Trade and other current receivables	22,210,662		22,653,256		13,624,191	
Current derivative financial assets	222,712		2,233,456		879,522	
Cash and bank balances	123,218,538	73,483,982	163,388,754	116,708,260	132,019,524	85,873,808
Other current financial assets	2,414,602	1,510,355	6,219,763	746,331	8,382,027	1,509,200
Other current non-financial assets	16,597,551	162,179	14,358,345		15,265,897	290,114
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	179,644,605	247,199,969	222,093,765	276,758,636	186,115,663	261,422,003
Total current assets	179,644,605	247,199,969	222,093,765	276,758,636	186,115,663	261,422,003
Total assets	1,099,681,963	676,152,423	1,135,182,306	656,432,929	1,084,997,516	672,487,632
EQUITY AND LIABILITIES						
EQUITY						
Share capital	130,218,607	130,218,607	130,218,607	130,218,607	130,218,607	130,218,607
Statutory reserve	22,156,028	21,739,361	16,688,720	16,272,053	22,156,028	21,739,361
Other reserves	387,265		2,862,106		995,180	
Retained earnings (Accumulated losses)	297,766,326	46,466,173	287,510,918	26,595,151	297,397,882	59,083,996
Total Equity attributable to shareholders of parent company	450,528,226		437,280,351		450,767,697	
Non controlling interests	19,686,170		19,076,339		18,521,109	
Total equity	470,214,396	198,424,141	456,356,690	173,085,811	469,288,806	211,041,964
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	808,220	274,624	899,767	383,740	770,000	262,200
Total non-current provisions	808,220	274,624	899,767	383,740	770,000	262,200
Borrowings, non-current	361,771,989	219,065,640	441,963,322	225,066,173	367,430,699	219,050,833
Non-current lease liabilities	76,211,804	34,505	81,817,977	35,663	66,373,789	34,863
Non-current derivative financial liabilities	17,899		17,899		17,899	
Total non-current liabilities	438,809,912	219,374,769	524,698,965	225,485,576	434,592,387	219,347,896
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	26,428,629	251,285,814	30,551,916	254,512,508	23,095,719	238,463,210
Borrowings, current	81,175,331	7,067,341	44,123,074	3,348,675	76,703,989	3,634,204
Current lease liabilities	70,732,553	358	65,920,725	359	69,194,050	358
Current tax liabilities, current	161,431	0	11,435	0	159,600	0
Contract liabilities, current/ Deferred current revenue	12,159,711	0	13,519,501	0	11,962,965	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	190,657,655	258,353,513	154,126,651	257,861,542	181,116,323	242,097,772
Total current liabilities	190,657,655	258,353,513	154,126,651	257,861,542	181,116,323	242,097,772
Total liabilities	629,467,567	477,728,282	678,825,616	483,347,118	615,708,710	461,445,668
Total equity and liabilities	1,099,681,963	676,152,423	1,135,182,306	656,432,929	1,084,997,516	672,487,632
Number of outstanding shares	5208744280	5208744280	130218607	5208744280	5208744280	5208744280
Net assets per share	0.090	0.038	3.505	0.033	0.090	0.041

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/03/2024	Standalone 31/03/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
Investments in joint ventures accounted for using equity method	25,426,924		24,648,250		24,860,022	
Total investments accounted for using equity method	25,426,924		24,648,250		24,860,022	
OTHER CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Other inventories	6,487,308		7,390,543		7,416,680	

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
07 May 2025

Total current inventories	6,487,308		7,390,543		7,416,680	
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	23,076,393		22,653,256		14,344,583	
PREPAYMENTS AND ACCRUED INCOME						
Allowance for expected credit losses	865,731		0		720,392	
Total trade and other current receivables	22,210,662		22,653,256		13,624,191	
CASH AND CASH EQ UIVALENTS						
CASH						
Balances with banks	33,703,130	11,508,816	37,451,429	18,332,469	33,957,332	14,492,661
Total cash	33,703,130	11,508,816	37,451,429	18,332,469	33,957,332	14,492,661
CASH EQ UIVALENTS						
Total cash and cash equivalents	33,703,130	11,508,816	37,451,429	18,332,469	33,957,332	14,492,661
Short-term deposits, not classified as cash equivalents	89,515,408	61,975,166	125,937,325	98,375,791	98,062,192	71,381,147
Total cash and bank balances	123,218,538	73,483,982	163,388,754	116,708,260	132,019,524	85,873,808
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	3,273,441		1,787,984		4,775,317	
Contract costs, current	30,938		0		303,366	
Miscellaneous current non-financial assets	13,293,172	162,179	12,570,361		10,187,214	290,114
Total other current non-financial assets	16,597,551	162,179	14,358,345		15,265,897	290,114
EQ UITY						
RESERVES						
Hedge reserve	387,265		2,862,106		995,180	
Total reserves	387,265		2,862,106		995,180	
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	808,220	274,624	899,767	383,740	770,000	262,200
Total Non-current provisions for employee benefits	808,220	274,624	899,767	383,740	770,000	262,200
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	263,771,989	121,065,640	441,963,322	225,066,173	269,430,699	121,050,833
Loans from shareholders	98,000,000	98,000,000			98,000,000	98,000,000
Total Borrowings, non current	361,771,989	219,065,640	441,963,322	225,066,173	367,430,699	219,050,833
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	80,175,331	6,067,341	44,123,074	3,348,675	75,703,989	2,634,204
Loans from shareholders	1,000,000	1,000,000			1,000,000	1,000,000
Total Borrowings, current	81,175,331	7,067,341	44,123,074	3,348,675	76,703,989	3,634,204
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	9,963,866	209,688	19,654,727		9,105,224	0
Payables to related parties	2,829,326	244,810,399	711,073	249,495,209	530,733	231,724,084
ACCRUALS AND DEFERRED INCOME						
Accruals	12,980,762	6,064,754	9,690,388	3,948,392	12,182,875	6,342,124
Total accruals and deferred income	12,980,762	6,064,754	9,690,388	3,948,392	12,182,875	6,342,124
Other payables	654,675	200,973	495,728	1,068,907	1,276,887	397,002
Total trade and other current payables	26,428,629	251,285,814	30,551,916	254,512,508	23,095,719	238,463,210
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						