

Income Statement - Nature of expenses	Thousands/Omani Rial/Audited			
	Consolidated 01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT OR LOSS				
Revenue	336,390	422	366,148	415
Other income	948	18,421	1,761	75,107
Service expenses	104,534		124,784	
Employee benefits expense	18,379	5,099	15,777	4,543
Depreciation, depletion and amortisation	134,769	236	129,945	236
Other operating expenses	9,545	5,367	10,527	5,179
Profit (loss) from operating activities	70,111	8,141	86,876	65,564
Finance income	4,931	4,208	9,132	6,873
Finance costs	31,862	9,949	39,004	11,348
Impairment loss (reversal) of non-financial assets	(9,993)	(93,213)	0	312
Provision expense (write back of provision)	(428)	(7)	(8)	(20)
Share of profit (loss) of associates and joint ventures accounted for using equity method	1,877	0	835	0
Profit (loss) before income tax	55,478	95,620	57,847	60,797
Income tax expense, continuing operations	(957)	(1,042)	6,294	6,124
Profit (loss) from continuing operations	56,435	96,662	51,553	54,673
Profit (loss) for period	56,435	96,662	51,553	54,673
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	57,280		47,058	
Profit (loss), attributable to non-controlling interests	(845)		4,495	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.011		0.009	
Total basic earnings (loss) per share	0.011	0.019	0.010	0.010
DILUTED EARNINGS PER SHARE				

	Thousands/Omani Rial/Audited			
Statement of comprehensive income - Net of tax	Consolidated 01/01/2025- 31/12/2025	Standalone 01/01/2025- 31/12/2025	Consolidated 01/01/2024- 31/12/2024	Standalone 01/01/2024- 31/12/2024
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the Period	56,435	96,662	51,553	54,673
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Changes in fair value of cash flow hedges	(995)		(2,297)	0
Total other comprehensive income that will be reclassified to profit or loss	(995)		(2,297)	0
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Total other comprehensive income for the Period	(995)		(2,297)	0
Total comprehensive income for the Period	55,440	96,662	49,256	54,673
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	56,303		44,863	
Comprehensive income, attributable to non-controlling interests	(863)		4,393	

Analysis of Income and Expense, Nature of Expense	Thousands/Omani Rial/Audited			
	Consolidated 01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from rendering of services	56,077	422	107,367	415
LEASE REVENUE				
Operating lease rentals	265,316		242,663	
Finance lease income	14,997		16,118	
Total lease revenue	280,313		258,781	
Total revenue	336,390	422	366,148	415
OTHER INCOME				
Revenue from dividends	0	17,766	1,364	74,571
Gain (loss) on sale of non-financial assets	(523)		3	
Miscellaneous income	1,471	655	394	536
Total other income	948	18,421	1,761	75,107
COST OF MATERIAL CONSUMED AND GOODS SOLD				
SERVICE EXPENSES				
Other service expenses	104,534		124,784	
Total service expenses	104,534		124,784	
EMPLOYEE BENEFIT EXPENSES				
Wages and salaries	14,170	3,310	12,155	2,924
Social security contributions	1,099	400	969	287
Post-employment benefit expense, defined contribution plans	145	118	70	19
Other employee expense	2,965	1,271	2,583	1,313
Total employee benefits expense	18,379	5,099	15,777	4,543
OTHER OPERATING EXPENSES				
Director's remuneration and sitting fees	1,108	826	1,086	758
Head office expenses			119	
Legal and professional expense	483	206	288	64
Commission on sales	3,281		4,337	
Miscellaneous other operating expense	4,673	4,335	4,697	4,357
Total other operating expenses	9,545	5,367	10,527	5,179

