

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	749,700	175,798	634,244	95,305	698,531	168,258
Intangible assets other than goodwill	411		202		484	
Right-of-use assets	119,746	29	139,154	30	128,651	30
Investments in subsidiaries		420,011		300,137		406,729
Investments in associates						0
Investments in joint ventures		17,003		17,003		17,003
Investments accounted for using equity method	27,237		25,427		26,737	
Non-current finance lease receivables	102,344		112,451		105,017	
Non-current derivative financial assets			182		0	
Deferred tax asset	2,281	2,193	677	476	1,537	1,521
Financial assets at amortised cost, non current					0	0
Non-current receivables from related parties		6,791		8,301		6,791
Other non-current financial assets			7,700	7,700		
Total non-current assets	1,001,719	621,825	920,037	428,952	960,957	600,332
CURRENT ASSETS						
Current inventories	5,512		6,488		4,832	
Financial assets carried at amortized cost, current	6,928	322,412	2,415	172,045	7,773	273,586
Current finance lease receivable	9,835		8,493		9,627	
Trade and other current receivables	13,076		22,211		4,057	
Current derivative financial assets			223		0	
Cash and bank balances	114,630	90,048	123,218	73,484	164,027	138,844
Other current financial assets		1,509		1,509		1,509
Other current non-financial assets	40,318	27,459	16,597	162	19,963	8,587
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	190,299	441,428	179,645	247,200	210,279	422,526
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	22,197				63,913	
Total current assets	212,496	441,428	179,645	247,200	274,192	422,526
Total assets	1,214,215	1,063,253	1,099,682	676,152	1,235,149	1,022,858
EQUITY AND LIABILITIES						
EQUITY						
Share capital	130,219	130,219	130,219	130,219	130,219	130,219
Statutory reserve	31,934	31,517	22,156	21,739	31,822	31,405
Other reserves			387			
Retained earnings (Accumulated losses)	270,879	57,046	297,767	46,466	283,843	84,911
Total Equity attributable to shareholders of parent company	433,032		450,529		445,884	
Non controlling interests	15,090		19,686		15,040	
Total equity	448,122	218,782	470,215	198,424	460,924	246,535
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	914	351	808	275	867	334
Total non-current provisions	914	351	808	275	867	334
Borrowings, non-current	566,568	473,411	361,772	219,066	569,397	473,357
Non-current lease liabilities	58,929	34	76,212	35	64,747	35
Non-current derivative financial liabilities			18		0	
Total non-current liabilities	626,411	473,796	438,810	219,376	635,011	473,726
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	35,169	361,115	26,428	251,285	37,938	298,803
Borrowings, current	33,632	9,560	81,175	7,067	27,790	3,794
Current lease liabilities	59,984		70,733		64,610	
Current tax liabilities, current	88		161		88	
Contract liabilities, current/ Deferred current revenue	10,809		12,160		8,788	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	139,682	370,675	190,657	258,352	139,214	302,597
Total current liabilities	139,682	370,675	190,657	258,352	139,214	302,597
Total liabilities	766,093	844,471	629,467	477,728	774,225	776,323
Total equity and liabilities	1,214,215	1,063,253	1,099,682	676,152	1,235,149	1,022,858
Number of outstanding shares	5208744	5208744	5208744	5208744	5208744	5208744
Net assets per share	0.086	0.042	0.090	0.038	0.088	0.047

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
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	27,237		25,427		26,737	
Total investments accounted for using equity method	27,237		25,427		26,737	

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 May 2026

OTHER CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Other inventories	5,512		6,488		4,832	
Total current inventories	5,512		6,488		4,832	
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	13,654		23,077		4,544	
PREPAYMENTS AND ACCRUED INCOME						
Allowance for expected credit losses	578		866		487	
Total trade and other current receivables	13,076		22,211		4,057	
CASH AND CASH EQUIVALENTS						
CASH						
Balances with banks	25,475	3,366	33,703	11,509	24,444	3,553
Total cash	25,475	3,366	33,703	11,509	24,444	3,553
CASH EQUIVALENTS						
Other banking arrangements, classified as cash equivalents	(8,757)	(8,757)				
Total cash equivalents	(8,757)	(8,757)				
Total cash and cash equivalents	16,718	(5,391)	33,703	11,509	24,444	3,553
Short-term deposits, not classified as cash equivalents	97,912	95,439	89,515	61,975	139,583	135,291
Total cash and bank balances	114,630	90,048	123,218	73,484	164,027	138,844
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	1,733		3,273		1,422	
Contract costs, current	118		31		31	
Miscellaneous current non-financial assets	38,467	27,459	13,293	162	18,510	8,587
Total other current non-financial assets	40,318	27,459	16,597	162	19,963	8,587
EQUITY						
RESERVES						
Hedge reserve			387			
Total reserves			387			
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	914	351	808	275	867	334
Total Non-current provisions for employee benefits	914	351	808	275	867	334
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	469,568	376,411	263,772	121,066	472,397	376,357
Loans from shareholders	97,000	97,000	98,000	98,000	97,000	97,000
Total Borrowings, non current	566,568	473,411	361,772	219,066	569,397	473,357
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	32,632	8,560	80,175	6,067	26,790	2,794
Loans from shareholders	1,000	1,000	1,000	1,000	1,000	1,000
Total Borrowings, current	33,632	9,560	81,175	7,067	27,790	3,794
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	10,674		9,964	209	10,124	
Payables to related parties	6,876	354,801	2,829	244,811	5,951	288,692
ACCRUALS AND DEFERRED INCOME						
Accruals	16,685	6,170	12,981	6,065	15,352	4,841
Total accruals and deferred income	16,685	6,170	12,981	6,065	15,352	4,841
Other payables	934	144	654	200	6,511	5,270
Total trade and other current payables	35,169	361,115	26,428	251,285	37,938	298,803
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						

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