

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 28/02/2025	Standalone 29/02/2024	Standalone 31/08/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	2,905,633		3,019,402
Investments in subsidiaries	8,037,088		0
Deferred tax asset	294,731		286,012
Total non-current assets	11,237,452		3,305,414
CURRENT ASSETS			
Financial assets at fair value through profit or loss, Current	1,243,646		1,259,455
Financial assets carried at amortized cost, current	0		7,370,730
Trade and other current receivables	3,516,980		1,433,188
Cash and bank balances	1,519,276		1,630,863
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	6,279,902		11,694,236
Total current assets	6,279,902		11,694,236
Total assets	17,517,354		14,999,650
EQUITY AND LIABILITIES			
EQUITY			
Share capital	9,000,000		9,000,000
Statutory reserve	1,749,531		1,712,951
Retained earnings (Accumulated losses)	2,948,452		2,619,230
Total equity	13,697,983		13,332,181
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	674,595		654,463
Other non-current provisions	292,205		253,305
Total non-current provisions	966,800		907,768
Total non-current liabilities	966,800		907,768
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	2,779,351		586,940
Current tax liabilities, current	73,220		172,761
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,852,571		759,701
Total current liabilities	2,852,571		759,701
Total liabilities	3,819,371		1,667,469
Total equity and liabilities	17,517,354		14,999,650
Number of outstanding shares	90000000		90000000
Net assets per share	0.152		0.148

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 28/02/2025	Standalone 29/02/2024	Standalone 31/08/2024
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			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	3,327,265		1,754,191
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	195,755		144,036
Total prepayments and accrued income	195,755		144,036
Other receivables	1,148,257		667,185
Allowance for expected credit losses	1,154,297		1,132,224
Total trade and other current receivables	3,516,980		1,433,188
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	2,923		2,808
Balances with banks	1,516,395		1,628,245
Total cash	1,519,318		1,631,053
CASH EQUIVALENTS			
Total cash and cash equivalents	1,519,318		1,631,053
Allowance for expected credit losses	42		190
Total cash and bank balances	1,519,276		1,630,863
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	674,595		654,463
Total Non-current provisions for employee benefits	674,595		654,463

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Mar 2025

BORROWINGS, NON CURRENT		
CURRENT LIABILITIES		
BORROWINGS, CURRENT		
TRADE AND OTHER CURRENT PAYABLES		
Accounts payable	82,012	202,320
ACCRUALS AND DEFERRED INCOME		
Deferred income	2,248,958	287,044
Accruals	115,075	53,575
Total accruals and deferred income	2,364,033	340,619
Other payables	333,306	44,001
Total trade and other current payables	2,779,351	586,940
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT		