

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/05/2025	Standalone 31/05/2024	Standalone 31/08/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	2,913,011	3,081,036	3,019,402
Investments in subsidiaries	8,863,634	0	0
Deferred tax asset	296,234	287,312	286,012
Total non-current assets	12,072,879	3,368,348	3,305,414
CURRENT ASSETS			
Financial assets at fair value through profit or loss, Current	1,241,771	1,259,437	1,259,455
Financial assets carried at amortized cost, current	0	7,370,730	7,370,730
Trade and other current receivables	1,205,538	2,493,536	1,433,188
Cash and bank balances	2,079,907	914,065	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	4,527,216	12,037,768	11,694,236
Total current assets	4,527,216	12,037,768	11,694,236
Total assets	16,600,095	15,406,116	14,999,650
EQUITY AND LIABILITIES			
EQUITY			
Share capital	9,000,000	9,000,000	9,000,000
Statutory reserve	1,760,364	1,677,328	1,712,951
Retained earnings (Accumulated losses)	3,045,945	2,298,621	2,619,230
Other equity interest	0	0	0
Total equity	13,806,309	12,975,949	13,332,181
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	688,815	659,330	654,463
Other non-current provisions	296,505	260,655	253,305
Total non-current provisions	985,320	919,985	907,768
Total non-current liabilities	985,320	919,985	907,768
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,713,292	1,399,013	586,940
Current tax liabilities, current	95,174	111,169	172,761
Total current liabilities other than liabilities included in disposal groups classified as held for sale	1,808,466	1,510,182	759,701
Total current liabilities	1,808,466	1,510,182	759,701
Total liabilities	2,793,786	2,430,167	1,667,469
Total equity and liabilities	16,600,095	15,406,116	14,999,650
Number of outstanding shares	90000000	90000000	90000000
Net assets per share	0.153	0.144	0.148

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/05/2025	Standalone 31/05/2024	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	1,906,904	2,879,819	1,754,191
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	160,696	174,505	144,036
Total prepayments and accrued income	160,696	174,505	144,036
Other receivables	306,684	584,628	667,185
Allowance for expected credit losses	1,168,746	1,145,416	1,132,224
Total trade and other current receivables	1,205,538	2,493,536	1,433,188
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	1,609	2,459	2,808
Balances with banks	2,078,318	911,917	1,628,245
Total cash	2,079,927	914,376	1,631,053
CASH EQUIVALENTS			
Total cash and cash equivalents	2,079,927	914,376	1,631,053
Allowance for expected credit losses	20	311	190
Total cash and bank balances	2,079,907	914,065	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	688,815	659,330	654,463
Total Non-current provisions for employee benefits	688,815	659,330	654,463

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
30 Jun 2025

BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	213,045	53,261	202,320
Payables to related parties	4,000	0	0
ACCRUALS AND DEFERRED INCOME			
Deferred income	1,268,768	1,120,059	287,044
Accruals	141,127	137,380	53,575
Total accruals and deferred income	1,409,895	1,257,439	340,619
Other payables	86,352	88,313	44,001
Total trade and other current payables	1,713,292	1,399,013	586,940
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			