

Statement of Financial position, Current/ non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	69,287	60,884	50,834	48,525	59,966	52,604
Intangible assets other than goodwill	121	110	145	133	139	134
Right-of-use assets	3,457	2,565	8,951	3,125	3,560	2,902
Investments in subsidiaries	0	3,763	0	3,763	0	3,763
Investments in associates	3,987	5,530	3,858	5,530	4,062	5,530
Trade and other non-current receivables	18,107	17,029	10,540	10,540	14,149	14,149
Non-current financial assets at fair value through other comprehensive income	145	125	145	125	145	125
Total non-current assets	95,104	90,006	74,473	71,741	82,021	79,207
CURRENT ASSETS						
Current inventories	14,011	12,240	21,247	19,725	17,069	14,947
Trade and other current receivables	106,894	102,619	97,953	96,670	117,660	112,366
Cash and bank balances	27,359	26,597	8,048	6,984	12,584	10,859
Other current non-financial assets	72,165	72,000	91,687	90,088	67,375	67,237
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	220,429	213,456	218,935	213,467	214,688	205,409
Total current assets	220,429	213,456	218,935	213,467	214,688	205,409
Total assets	315,533	303,462	293,408	285,208	296,709	284,616
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	29,065	29,065	29,065	29,065	29,065	29,065
Share premium	0	0	0	0	0	0
Statutory reserve	1,750	1,005	1,750	1,070	1,714	984
Other reserves	(502)		(451)		(533)	
Retained earnings (accumulated Losses)	(11,530)	(5,065)	(7,357)	(800)	(11,564)	(5,249)
Total equity attributable to owners of parent	18,783		23,007		18,682	
Non-controlling interests	768		824		767	
Total equity	19,551	25,005	23,831	29,335	19,449	24,800
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	12,093	11,633	15,327	14,804	12,829	12,347
Total non-current provisions	12,093	11,633	15,327	14,804	12,829	12,347
Borrowings, non current	25,628	23,139	17,546	17,527	21,077	18,768
Non-current lease liabilities	1,051	242	3,788	675	1,036	446
Deferred tax liabilities	332	0	209	0	365	0
Contract liabilities, non-current/ Deferred non-current revenue	37,736	37,736	5,075	5,075	14,041	14,041
Total non-current liabilities	76,840	72,750	41,945	38,081	49,348	45,602
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	4,950	4,950	6,039	5,917	5,186	5,186
Total current provisions	4,950	4,950	6,039	5,917	5,186	5,186
Trade and other current payables	117,691	107,352	130,072	122,340	118,832	107,704
Borrowings, current	58,516	55,582	53,520	52,957	66,389	63,975
Current lease liabilities	716	579	1,976	608	753	622
Current tax liabilities, current	125	100	125	100	125	100
Other current non-financial liabilities	37,144	37,144	35,900	35,870	36,627	36,627
Total current liabilities other than liabilities included in disposal groups classified as held for sale	219,142	205,707	227,632	217,792	227,912	214,214
Total current liabilities	219,142	205,707	227,632	217,792	227,912	214,214
Total liabilities	295,982	278,457	269,577	255,873	277,260	259,816
Total equity and liabilities	315,533	303,462	293,408	285,208	296,709	284,616
Number of outstanding shares	290650	290650	290650	290650	290650	290650
Net assets per share	0.065	0.086	0.079	0.101	0.064	0.085

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	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 ACCOUNTED FOR USING EQUITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	14,658	12,702	21,911	20,180	17,897	15,590
Allowance for slow moving and obsolete inventories	647	462	664	455	828	643
Total inventories, current	14,011	12,240	21,247	19,725	17,069	14,947
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	95,396	89,419	90,605	83,700	109,273	101,334
Receivables due from related parties	3,760	8,731	3,282	9,626	5,112	9,781
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 Aug 2025

Prepayments	4,316	4,236	2,413	2,381	2,748	2,692
Advances	10,212	4,987	7,917	5,782	8,582	4,499
Total prepayments and accrued income	14,528	9,223	10,330	8,163	11,330	7,191
Other receivables	2,804	2,804	1,750	1,779	2,680	2,680
Allowance for expected credit losses	9,594	7,558	8,014	6,598	10,735	8,620
Total trade and other current receivables	106,894	102,619	97,953	96,670	117,660	112,366
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	146	113	136	135	89	64
Balances with banks	12,285	11,556	3,904	3,400	8,605	7,344
Total cash	12,431	11,669	4,040	3,535	8,694	7,408
CASH EQUIVALENTS						
Total cash and cash equivalents	12,431	11,669	4,040	3,535	8,694	7,408
Short-term deposits, not classified as cash equivalents	14,935	14,935	4,015	3,456	3,897	3,458
Allowance for expected credit losses	7	7	7	7	7	7
Total cash and bank balances	27,359	26,597	8,048	6,984	12,584	10,859
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	72,165	72,000	91,687	90,088	67,375	67,237
Total other current non-financial assets	72,165	72,000	91,687	90,088	67,375	67,237
EQUITY						
OTHER RESERVES						
Foreign currency translation reserve	(502)		(451)		(533)	
Total reserves	(502)		(451)		(533)	
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	12,093	11,633	15,327	14,804	12,829	12,347
Total non-current provisions for employee benefits	12,093	11,633	15,327	14,804	12,829	12,347
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	25,628	23,139	17,546	17,527	21,077	18,768
Total borrowings, non current	25,628	23,139	17,546	17,527	21,077	18,768
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Other Employee Benefits, current	4,950	4,950	6,039	5,917	5,186	5,186
Total current provisions for employee benefits	4,950	4,950	6,039	5,917	5,186	5,186
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	100,152	89,318	112,314	103,523	100,388	88,208
Payables to related parties	1,849	3,626	1,261	3,812	1,178	4,465
ACCRUALS AND DEFERRED INCOME						
Accruals	13,688	12,705	13,400	12,163	14,023	12,079
Total accruals and deferred income	13,688	12,705	13,400	12,163	14,023	12,079
Other payables	2,002	1,703	3,097	2,842	3,243	2,952
Total trade and other current payables	117,691	107,352	130,072	122,340	118,832	107,704
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	58,516	55,582	53,520	52,957	66,389	63,975
Total borrowings, current	58,516	55,582	53,520	52,957	66,389	63,975