

Statement of Financial position, Current/ non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	74,920	65,346	52,522	50,408	59,966	52,604
Intangible assets other than goodwill	108	97	156	146	139	134
Right-of-use assets	3,356	2,503	9,124	3,103	3,560	2,902
Investments in subsidiaries	0	3,763	0	3,763	0	3,763
Investments in associates	3,973	5,530	3,712	5,530	4,062	5,530
Trade and other non-current receivables	18,076	16,831	8,257	8,257	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	100,578	94,195	73,916	71,332	82,021	79,207
CURRENT ASSETS						
Current inventories	15,079	13,225	21,554	19,379	17,069	14,947
Trade and other current receivables	118,547	115,025	112,414	111,274	117,660	112,366
Cash and bank balances	19,675	19,105	11,009	9,518	12,584	10,859
Other current non-financial assets	58,235	58,128	84,494	82,444	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	211,536	205,483	229,471	222,615	214,688	205,409
Total current assets	211,536	205,483	229,471	222,615	214,688	205,409
Total assets	312,114	299,678	303,387	293,947	296,709	284,616
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	29,065	29,065	29,065	29,065	29,065	29,065
Statutory reserve	1,785	1,042	1,686	984	1,714	984
Other reserves	(502)		(498)		(533)	
Retained earnings (accumulated Losses)	(10,846)	(4,732)	(9,548)	(2,644)	(11,564)	(5,249)
Total equity attributable to owners of parent	19,502		20,705		18,682	
Non-controlling interests	768		822		767	
Total equity	20,270	25,375	21,527	27,405	19,449	24,800
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	12,255	11,558	13,055	12,512	12,829	12,347
Total non-current provisions	12,255	11,558	13,055	12,512	12,829	12,347
Borrowings, non current	23,816	21,709	19,715	19,695	21,077	18,768
Non-current lease liabilities	994	186	3,623	589	1,036	446
Deferred tax liabilities	401	0	185	0	365	0
Contract liabilities, non-current/ Deferred non-current revenue	28,953	28,953	4,100	4,100	14,041	14,041
Total non-current liabilities	66,419	62,406	40,678	36,896	49,348	45,602
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	4,946	4,946	6,148	6,014	5,186	5,186
Total current provisions	4,946	4,946	6,148	6,014	5,186	5,186
Trade and other current payables	125,212	114,072	118,450	108,569	118,832	107,704
Borrowings, current	65,704	63,420	58,573	58,533	66,389	63,975
Current lease liabilities	617	538	2,092	636	753	622
Current tax liabilities, current	125	100	125	100	125	100
Other current non-financial liabilities	28,821	28,821	55,794	55,794	36,627	36,627
Total current liabilities other than liabilities included in disposal groups classified as held for sale	225,425	211,897	241,182	229,646	227,912	214,214
Total current liabilities	225,425	211,897	241,182	229,646	227,912	214,214
Total liabilities	291,844	274,303	281,860	266,542	277,260	259,816
Total equity and liabilities	312,114	299,678	303,387	293,947	296,709	284,616
Number of outstanding shares	290650	290650	290650	290650	290650	290650
Net assets per share	0.067	0.087	0.071	0.094	0.064	0.085

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	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	15,726	13,687	22,218	19,834	17,897	15,590
Allowance for slow moving and obsolete inventories	647	462	664	455	828	643
Total inventories, current	15,079	13,225	21,554	19,379	17,069	14,947
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	106,301	100,215	104,388	96,889	109,273	101,334
Receivables due from related parties	5,123	11,026	2,838	10,122	5,112	9,781
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	3,636	3,560	2,823	2,800	2,748	2,692

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 Nov 2025

Advances	10,400	5,276	8,516	6,109	8,582	4,499
Total prepayments and accrued income	14,036	8,836	11,339	8,909	11,330	7,191
Other receivables	3,429	3,429	1,745	1,791	2,680	2,680
Allowance for expected credit losses	10,342	8,481	7,896	6,437	10,735	8,620
Total trade and other current receivables	118,547	115,025	112,414	111,274	117,660	112,366
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	152	126	483	53	89	64
Balances with banks	5,950	5,406	6,473	6,016	8,605	7,344
Total cash	6,102	5,532	6,956	6,069	8,694	7,408
CASH EQ UIVALENTS						
Total cash and cash equivalents	6,102	5,532	6,956	6,069	8,694	7,408
Short-term deposits, not classified as cash equivalents	13,598	13,598	4,060	3,456	3,896	3,457
Allowance for expected credit losses	25	25	7	7	6	6
Total cash and bank balances	19,675	19,105	11,009	9,518	12,584	10,859
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	58,235	58,128	84,494	82,444	67,375	67,237
Total other current non-financial assets	58,235	58,128	84,494	82,444	67,375	67,237
EQUITY						
OTHER RESERVES						
Foreign currency translation reserve	(502)		(498)		(533)	
Total reserves	(502)		(498)		(533)	
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	12,255	11,558	13,055	12,512	12,829	12,347
Total non-current provisions for employee benefits	12,255	11,558	13,055	12,512	12,829	12,347
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	23,816	21,709	19,715	19,695	21,077	18,768
Total borrowings, non current	23,816	21,709	19,715	19,695	21,077	18,768
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Other Employee Benefits, current	4,946	4,946	6,148	6,014	5,186	5,186
Total current provisions for employee benefits	4,946	4,946	6,148	6,014	5,186	5,186
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	111,281	100,110	100,850	90,202	100,388	88,208
Payables to related parties	1,165	3,007	1,157	4,343	1,178	4,465
ACCRUALS AND DEFERRED INCOME						
Accruals	10,420	9,144	13,956	11,864	14,023	12,079
Total accruals and deferred income	10,420	9,144	13,956	11,864	14,023	12,079
Other payables	2,346	1,811	2,487	2,160	3,243	2,952
Total trade and other current payables	125,212	114,072	118,450	108,569	118,832	107,704
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	65,704	63,420	58,573	58,533	66,389	63,975
Total borrowings, current	65,704	63,420	58,573	58,533	66,389	63,975