

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	75,283	65,110	65,511	57,438	76,078	65,902
Intangible assets other than goodwill	86	75	131	122	97	85
Right-of-use assets	11,654	10,881	3,697	2,753	12,660	11,848
Investments in subsidiaries	0	3,763	0	3,763	0	3,763
Investments in associates	3,870	5,530	4,005	5,530	3,972	5,530
Trade and other non-current receivables	14,386	12,778	14,574	13,603	14,376	12,824
Non-current financial assets at fair value through other comprehensive income	145	125	145	125	145	125
Total non-current assets	105,424	98,262	88,063	83,334	107,328	100,077
CURRENT ASSETS						
Current inventories	18,175	16,163	16,778	14,193	16,974	15,161
Trade and other current receivables	120,632	118,807	111,812	106,273	121,221	119,732
Cash and bank balances	18,158	17,585	20,152	19,536	14,953	14,293
Other current non-financial assets	87,998	87,950	69,176	69,030	74,430	74,382
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	244,963	240,505	217,918	209,032	227,578	223,568
Total current assets	244,963	240,505	217,918	209,032	227,578	223,568
Total assets	350,387	338,767	305,981	292,366	334,906	323,645
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	29,065	29,065	29,065	29,065	29,065	29,065
Statutory reserve	2,213	1,406	1,721	984	2,092	1,315
Other reserves	(522)		(539)		(487)	
Retained earnings (accumulated Losses)	(5,278)	451	(12,251)	(5,911)	(6,744)	(800)
Total equity attributable to owners of parent	25,478		17,996		23,926	
Non-controlling interests	772		767		771	
Total equity	26,250	30,922	18,763	24,138	24,697	29,580
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	12,220	11,482	12,413	11,963	12,397	11,686
Total non-current provisions	12,220	11,482	12,413	11,963	12,397	11,686
Borrowings, non current	23,909	21,636	23,616	21,037	22,445	20,258
Non-current lease liabilities	7,406	6,615	1,130	295	8,349	7,543
Deferred tax liabilities	417	0	378	0	417	0
Contract liabilities, non-current/ Deferred non-current revenue	15,553	15,553	15,684	15,684	18,754	18,754
Total non-current liabilities	59,505	55,286	53,221	48,979	62,362	58,241
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	5,358	5,358	5,113	5,113	4,957	4,957
Total current provisions	5,358	5,358	5,113	5,113	4,957	4,957
Trade and other current payables	139,338	131,555	125,223	112,769	132,560	124,197
Borrowings, current	75,180	71,820	62,682	60,544	65,430	62,725
Current lease liabilities	3,623	3,600	785	654	3,337	3,255
Current tax liabilities, current	608	583	127	102	296	271
Other current non-financial liabilities	40,525	39,643	40,067	40,067	41,267	40,419
Total current liabilities other than liabilities included in disposal groups classified as held for sale	264,632	252,559	233,997	219,249	247,847	235,824
Total current liabilities	264,632	252,559	233,997	219,249	247,847	235,824
Total liabilities	324,137	307,845	287,218	268,228	310,209	294,065
Total equity and liabilities	350,387	338,767	305,981	292,366	334,906	323,645
Number of outstanding shares	290651	290651	290651	290651	290651	290651
Net assets per share	0.088	0.106	0.062	0.083	0.082	0.102

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 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	18,771	16,570	17,606	14,836	17,570	15,568
Allowance for slow moving and obsolete inventories	596	407	828	643	596	407
Total inventories, current	18,175	16,163	16,778	14,193	16,974	15,161
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	115,713	108,602	99,613	93,033	115,443	108,392
Receivables due from related parties	4,479	10,046	4,396	8,460	6,910	12,972
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	4,332	4,281	3,550	3,463	4,098	4,076

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

Advances	6,821	4,676	11,649	6,677	4,371	1,978
Total prepayments and accrued income	11,153	8,957	15,199	10,140	8,469	6,054
Other receivables	1,329	1,329	2,709	2,709	2,508	2,508
Allowance for expected credit losses	12,042	10,127	10,105	8,069	12,109	10,194
Total trade and other current receivables	120,632	118,807	111,812	106,273	121,221	119,732
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	141	115	301	263	220	188
Balances with banks	11,603	11,056	16,401	15,823	8,319	7,691
Total cash	11,744	11,171	16,702	16,086	8,539	7,879
CASH EQ UIVALENTS						
Total cash and cash equivalents	11,744	11,171	16,702	16,086	8,539	7,879
Short-term deposits, not classified as cash equivalents	6,422	6,422	3,457	3,457	6,423	6,423
Allowance for expected credit losses	8	8	7	7	9	9
Total cash and bank balances	18,158	17,585	20,152	19,536	14,953	14,293
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	87,998	87,950	69,176	69,030	74,430	74,382
Total other current non-financial assets	87,998	87,950	69,176	69,030	74,430	74,382
EQUITY						
OTHER RESERVES						
Foreign currency translation reserve	(522)		(539)		(487)	
Total reserves	(522)		(539)		(487)	
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	12,220	11,482	12,413	11,963	12,397	11,686
Total non-current provisions for employee benefits	12,220	11,482	12,413	11,963	12,397	11,686
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	23,909	21,636	23,616	21,037	22,445	20,258
Total borrowings, non current	23,909	21,636	23,616	21,037	22,445	20,258
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Other Employee Benefits, current	5,358	5,358	5,113	5,113	4,957	4,957
Total current provisions for employee benefits	5,358	5,358	5,113	5,113	4,957	4,957
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	124,653	115,714	110,532	97,146	118,838	110,764
Payables to related parties	1,758	5,324	2,984	5,247	848	2,755
ACCRUALS AND DEFERRED INCOME						
Accruals	10,382	8,486	9,429	8,371	10,082	8,586
Total accruals and deferred income	10,382	8,486	9,429	8,371	10,082	8,586
Other payables	2,545	2,031	2,278	2,005	2,792	2,092
Total trade and other current payables	139,338	131,555	125,223	112,769	132,560	124,197
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	75,180	71,820	62,682	60,544	65,430	62,725
Total borrowings, current	75,180	71,820	62,682	60,544	65,430	62,725