

		Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/06/2025	Consolidated 30/06/2024	Consolidated 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	30,673,396	31,799,348	30,696,720
Investments in associates	20,957,710	18,460,440	20,615,816
Non-current financial assets at fair value through other comprehensive income	813,382	830,612	813,382
Total non-current assets	52,444,488	51,090,400	52,125,918
CURRENT ASSETS			
Cash and bank balances	24,630,791	13,214,834	15,004,320
Trade and other current receivables	4,641,582	6,413,402	7,461,441
Current inventories	42,038	24,453	34,180
Current financial assets at fair value through profit or loss	10,426,415	7,840,065	9,314,982
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	39,740,826	27,492,754	31,814,923
Total current assets	39,740,826	27,492,754	31,814,923
Total assets	92,185,314	78,583,154	83,940,841
EQ UITY AND LIABILITIES			
EQ UITY			
Issued capital	20,000,000	20,000,000	20,000,000
Share premium	934,277	934,277	934,277
Statutory reserve	5,250,538	4,409,896	4,737,762
Other reserves	234,887	(1,119,632)	222,045
Retained earnings (accumulated Losses)	12,966,001	9,315,927	11,429,701
Total equity attributable to owners of parent	39,385,703	33,540,468	37,323,785
Non-controlling interests	20,012,923	16,674,711	16,368,391
Total equity	59,398,626	50,215,179	53,692,176
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	2,136,805	1,773,422	2,027,167
Total non-current provisions	2,136,805	1,773,422	2,027,167
Non-current lease liabilities	112,475	121,934	112,374
Non-current government grants	12,673,719	13,146,051	12,909,885
Deferred tax liabilities	1,296,469	1,559,158	1,296,469
Total non-current liabilities	16,219,468	16,600,565	16,345,895
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	10,910,794	7,897,852	10,813,396
Borrowings, current	3,481,000	1,981,000	1,981,000
Current lease liabilities			11,940
Current government grants	472,332	472,332	472,332
Current tax liabilities, current	1,703,094	1,416,226	624,102
Total current liabilities	16,567,220	11,767,410	13,902,770
Total liabilities	32,786,688	28,367,975	30,248,665
Total equity and liabilities	92,185,314	78,583,154	83,940,841
Number of shares outstanding	200000000	200000000	200000000
Net assets per share	0.196	0.168	0.187

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited	
	Consolidated 30/06/2025	Consolidated 30/06/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES		
CONSOLIDATED AND SEPARATE		
ASSETS		
NON-CURRENT ASSETS		
OTHER NON-CURRENT NON-FINANCIAL ASSETS		
TRADE AND OTHER NON-CURRENT RECEIVABLES		
RECEIVABLES DUE FROM RELATED PARTIES		
CURRENT ASSETS		
CASH AND BANK BALANCES		
CASH		
Cash on hand	6,700	8,049
Balances with banks	24,624,091	13,206,785
Total cash	24,630,791	13,214,834
CASH EQUIVALENTS		
Total cash and cash equivalents	24,630,791	13,214,834
Total cash and bank balances	24,630,791	13,214,834
TRADE AND OTHER RECEIVABLES		
Trade receivables	4,143,094	6,005,480
RECEIVABLES DUE FROM RELATED PARTIES		
Receivables due from other related parties	10,588	680
Total Receivables due from related parties	10,588	680
PREPAYMENTS AND ACCRUED INCOME		
Prepayments	159,058	154,595
Advances	345,545	543,018
Contract assets, current/ Accrued revenue, current	7,729	16,405
Total prepayments and accrued income	512,332	714,018
Other receivables	574,461	197,024
Allowance for expected credit losses	598,893	503,800
Total trade and other current receivables	4,641,582	6,413,402

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

INVENTORIES		
Other inventories	42,038	24,453
Total current inventories	42,038	24,453
OTHER CURRENT NON-FINANCIAL ASSETS		
EQUITY		
OTHER RESERVES		
Special and general reserve	130,110	130,110
Revaluation surplus	1,028,878	(327,572)
Foreign currency translation reserve	(924,101)	(922,170)
Total other reserves	234,887	(1,119,632)
LIABILITIES		
NON-CURRENT LIABILITIES		
TRADE AND OTHER NON-CURRENT PAYABLES		
PAYABLES DUE TO RELATED PARTIES		
PROVISIONS FOR EMPLOYEE BENEFITS, NON CURRENT		
Employee End of Term Benefits, non current	2,136,805	1,773,422
Total provisions for employee benefits, non current	2,136,805	1,773,422
BORROWINGS, NON CURRENT		
CURRENT LIABILITIES		
TRADE AND OTHER CURRENT PAYABLES		
Trade payable	3,460,141	1,185,041
PAYABLES DUE TO RELATED PARTIES		
Payables due to other related parties	5,318	6,242
Total payables due to related parties	5,318	6,242
ACCRUALS AND DEFERRED INCOME CLASSIFIED AS CURRENT		
Other payables	7,445,335	6,706,569
Total trade and other current payables	10,910,794	7,897,852
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT		
BORROWINGS, CURRENT		
Borrowings from banks and other financial institutions, current	3,481,000	1,981,000
Total borrowings, current	3,481,000	1,981,000