

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Consolidated 30/09/2025	Consolidated 30/09/2024	Consolidated 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	31,030,840	30,832,193	30,696,720
Investments in associates	21,074,890	18,944,016	20,615,816
Non-current financial assets at fair value through other comprehensive income	813,382	830,612	813,382
Total non-current assets	52,919,112	50,606,821	52,125,918
CURRENT ASSETS			
Cash and bank balances	32,136,158	22,066,228	15,004,320
Trade and other current receivables	12,164,752	6,799,182	7,461,447
Current inventories	29,104	65,723	34,180
Current financial assets at fair value through profit or loss	12,527,363	7,916,502	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	56,857,377	36,847,635	31,814,929
Total current assets	56,857,377	36,847,635	31,814,929
Total assets	109,776,489	87,454,456	83,940,847
EQUITY AND LIABILITIES			
EQUITY			
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	244,422	(1,121,958)	222,045
Retained earnings (accumulated Losses)	15,927,273	9,909,970	11,429,701
Total equity attributable to owners of parent	42,356,510	34,132,185	37,323,785
Non-controlling interests	21,317,415	17,475,157	16,368,397
Total equity	63,673,925	51,607,342	53,692,182
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Other non-current provisions	2,139,701	1,923,408	2,027,167
Total non-current provisions	2,139,701	1,923,408	2,027,167
Non-current lease liabilities	114,180	126,120	112,374
Non-current government grants	12,555,636	13,027,968	12,909,885
Deferred tax liabilities	1,246,364	1,329,102	1,296,469
Total non-current liabilities	16,055,881	16,406,598	16,345,895
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	24,082,453	15,234,758	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	2,010,898	1,752,426	624,102
Total current liabilities	30,046,683	19,440,516	13,902,770
Total liabilities	46,102,564	35,847,114	30,248,665
Total equity and liabilities	109,776,489	87,454,456	83,940,847
Number of shares outstanding	20000000	20000000	20000000
Net assets per share	0.212	0.171	0.187

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited	
	Consolidated 30/09/2025	Consolidated 30/09/2024
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	8,000
Balances with banks	32,129,458	22,058,228
Total cash	32,136,158	22,066,228
CASH EQUIVALENTS		
Total cash and cash equivalents	32,136,158	22,066,228
Total cash and bank balances	32,136,158	22,066,228
TRADE AND OTHER RECEIVABLES		
Trade receivables	11,402,516	7,080,697
RECEIVABLES DUE FROM RELATED PARTIES		
Receivables due from other related parties	1,338	1,577
Total Receivables due from related parties	1,338	1,577
PREPAYMENTS AND ACCRUED INCOME		
Prepayments	100,117	88,070
Advances	408,183	41,756
Contract assets, current/ Accrued revenue, current	7,729	8,203
Total prepayments and accrued income	516,029	138,029
Other receivables	843,762	177,772
Allowance for expected credit losses	598,893	598,893
Total trade and other current receivables	12,164,752	6,799,182

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

INVENTORIES		
Other inventories	29,104	65,723
Total current inventories	29,104	65,723
OTHER CURRENT NON-FINANCIAL ASSETS		
EQUITY		
OTHER RESERVES		
Special and general reserve	130,110	130,110
Revaluation surplus	82,231	93,281
Foreign currency translation reserve	(923,751)	(922,170)
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	955,832	(423,179)
Total other reserves	244,422	(1,121,958)
LIABILITIES		
NON-CURRENT LIABILITIES		
TRADE AND OTHER NON-CURRENT PAYABLES		
PAYABLES DUE TO RELATED PARTIES		
PROVISIONS FOR EMPLOYEE BENEFITS, NON CURRENT		
BORROWINGS, NON CURRENT		
CURRENT LIABILITIES		
TRADE AND OTHER CURRENT PAYABLES		
Trade payable	6,866,447	1,352,558
PAYABLES DUE TO RELATED PARTIES		
Due to subsidiaries, Associates and Joint venture	40,294	11,625
Total payables due to related parties	40,294	11,625
ACCRUALS AND DEFERRED INCOME CLASSIFIED AS CURRENT		
Other payables	17,175,712	13,870,575
Total trade and other current payables	24,082,453	15,234,758
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT		
BORROWINGS, CURRENT		
Other borrowings, current	3,481,000	1,981,000
Total borrowings, current	3,481,000	1,981,000