

		Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Consolidated 31/03/2025	Consolidated 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	31,108,161	30,574,444	31,082,536
Investments in associates	21,442,861	20,739,994	21,384,568
Non-current financial assets at fair value through other comprehensive income	3,690,613	813,382	2,772,613
Non-current financial assets at amortised cost	301,462		301,462
Total non-current assets	56,543,097	52,127,820	55,541,179
CURRENT ASSETS			
Cash and bank balances	32,367,027	22,298,948	26,345,496
Trade and other current receivables	18,731,195	8,996,178	4,300,682
Current inventories	24,046	34,012	23,911
Current financial assets at fair value through profit or loss	10,734,372	8,910,324	11,560,292
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	61,856,640	40,239,462	42,230,381
Total current assets	61,856,640	40,239,462	42,230,381
Total assets	118,399,737	92,367,282	97,771,560
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	5,809,191	5,250,538	5,809,191
Other reserves	1,004,107	223,056	150,939
Retained earnings (accumulated Losses)	18,667,379	12,094,783	17,900,597
Total equity attributable to owners of parent	46,414,954	38,502,654	44,795,004
Non-controlling interests	20,898,249	17,704,049	18,997,857
Total equity	67,313,203	56,206,703	63,792,861
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits		2,080,237	
Total non-current provisions		2,080,237	
Borrowings, non-current	1,500,000		1,500,000
Non-current lease liabilities	98,928		99,718
Non-current government grants	12,319,470	12,791,802	12,437,553
Deferred tax liabilities	1,203,087		1,203,087
Current tax liabilities, non-current		1,296,469	
Other non-current non-financial liabilities	2,097,860	110,867	2,252,591
Total non-current liabilities	17,219,345	16,279,375	17,492,949
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	29,823,675	16,386,400	13,078,480
Borrowings, current	1,981,000	1,981,000	1,981,000
Current lease liabilities			12,656
Current government grants	472,332	472,332	472,332
Current tax liabilities, current	1,590,182	1,041,472	941,282
Total current liabilities	33,867,189	19,881,204	16,485,750
Total liabilities	51,086,534	36,160,579	33,978,699
Total equity and liabilities	118,399,737	92,367,282	97,771,560
Number of shares outstanding	200000000	200000000	200000000
Net assets per share	0.232	0.193	0.224

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited	
	Consolidated 31/03/2026	Consolidated 31/03/2025
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	31,700
Balances with banks	34,144,181	22,267,248
Total cash	34,150,881	22,298,948
CASH EQUIVALENTS		
Short-term deposits, classified as cash equivalents	(1,783,854)	
Total cash equivalents	(1,783,854)	
Total cash and cash equivalents	32,367,027	22,298,948
Total cash and bank balances	32,367,027	22,298,948
TRADE AND OTHER RECEIVABLES		
Trade receivables	18,388,158	
RECEIVABLES DUE FROM RELATED PARTIES		
Receivables due from other related parties	343,037	67,553
Total Receivables due from related parties	343,037	67,553
PREPAYMENTS AND ACCRUED INCOME		

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

Other receivables		9,527,518
Allowance for expected credit losses		598,893
Total trade and other current receivables	18,731,195	8,996,178
INVENTORIES		
Other inventories	24,046	34,012
Total current inventories	24,046	34,012
OTHER CURRENT NON-FINANCIAL ASSETS		
EQUITY		
OTHER RESERVES		
Special and general reserve	130,110	130,110
Foreign currency translation reserve	(955,362)	(935,933)
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	1,747,128	946,648
Other reserves	82,231	82,231
Total other reserves	1,004,107	223,056
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		2,080,237
Total provisions for employee benefits, non current		2,080,237
BORROWINGS, NON CURRENT		
Borrowings from banks and other financial institutions, non current	1,500,000	
Total borrowings, non current	1,500,000	
CURRENT LIABILITIES		
TRADE AND OTHER CURRENT PAYABLES		
Trade payable	29,823,675	16,386,400
PAYABLES DUE TO RELATED PARTIES		
ACCRUALS AND DEFERRED INCOME CLASSIFIED AS CURRENT		
Total trade and other current payables	29,823,675	16,386,400
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT		
BORROWINGS, CURRENT		
Borrowings from banks and other financial institutions, current	3,764,854	1,981,000
Other borrowings, current	(1,783,854)	
Total borrowings, current	1,981,000	1,981,000