

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	30,588	29,801	29,719
Investment property	376	423	400
Right-of-use assets	6,098	6,261	6,409
Deferred tax asset	2,444	2,855	2,312
Other non-current non-financial assets	3,215	2,931	2,820
Total non-current assets	42,721	42,271	41,660
CURRENT ASSETS			
Current inventories	3,733	4,127	4,260
Trade and other current receivables	87,181	79,258	76,789
Cash and bank balances	6,964	21,925	21,970
Other current financial assets	10,000	2,000	10,000
Other current non-financial assets	1,223	1,492	1,349
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	109,101	108,802	114,368
Total current assets	109,101	108,802	114,368
Total assets	151,822	151,073	156,028
EQUITY AND LIABILITIES			
EQUITY			
Share capital	6,900	6,900	6,900
Statutory reserve	2,300	2,300	2,300
Other reserves	2,104	2,104	2,104
Retained earnings (Accumulated losses)	34,000	33,552	36,503
Total equity	45,304	44,856	47,807
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	280	259	276
Total non-current provisions	280	259	276
Non-current lease liabilities	6,211	5,688	6,459
Total non-current liabilities	6,491	5,947	6,735
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	48,559	48,235	52,325
Borrowings, current	48,737	48,817	46,444
Current lease liabilities	675	1,184	681
Current tax liabilities, current	612	590	592
Contract liabilities, current/ Deferred current revenue	1,444	1,444	1,444
Total current liabilities other than liabilities included in disposal groups classified as held for sale	100,027	100,270	101,486
Total current liabilities	100,027	100,270	101,486
Total liabilities	106,518	106,217	108,221
Total equity and liabilities	151,822	151,073	156,028
Number of outstanding shares	69000000	69000000	69000000
Net assets per share	0.657	0.486	0.693

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
Investment properties completed	376	423	400
Total investment properties at fair value	376	423	400
Total Investment Properties	376	423	400
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, non-current/ Accrued revenue, non-current	3,215	2,931	2,820
Total Other non-current non-financial assets	3,215	2,931	2,820
CURRENT ASSETS			
INVENTORIES			
Inventories in transit	0	0	0
Finished products/inventories	3,216	3,665	3,665
Spares and consumables	776	703	857
Allowance for slow moving and obsolete inventories	259	241	262
Total current inventories	3,733	4,127	4,260
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	90,540	85,095	79,880
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	1,052	1,170	804
Advances	981	172	1,030
Total prepayments and accrued income	2,033	1,342	1,834
Other receivables	1,913	2,497	2,164

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Jul 2025

Allowance for expected credit losses	7,305	9,676	7,089
Total trade and other current receivables	87,181	79,258	76,789
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	46	44	47
Balances with banks	6,918	21,881	21,923
Total cash	6,964	21,925	21,970
CASH EQUIVALENTS			
Total cash and cash equivalents	6,964	21,925	21,970
Total cash and bank balances	6,964	21,925	21,970
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, current/ Accrued revenue, current	1,223	1,492	1,349
Total other current non-financial assets	1,223	1,492	1,349
EQUITY			
RESERVES			
Special and general reserve	2,104	2,104	2,104
Total reserves	2,104	2,104	2,104
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	280	259	276
Total Non-current provisions for employee benefits	280	259	276
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	48,737	48,817	46,444
Total Borrowings, current	48,737	48,817	46,444
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	42,576	42,887	43,720
ACCRUALS AND DEFERRED INCOME			
Accruals	3,263	2,946	5,147
Total accruals and deferred income	3,263	2,946	5,147
Other payables	2,720	2,402	3,458
Total trade and other current payables	48,559	48,235	52,325
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			