

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	31,453	29,418	29,719
Investment property	364	411	400
Right-of-use assets	5,874	6,317	6,409
Deferred tax asset	2,483	2,844	2,312
Other non-current non-financial assets	2,657	2,766	2,820
Total non-current assets	42,831	41,756	41,660
CURRENT ASSETS			
Current inventories	4,122	5,024	4,260
Trade and other current receivables	82,011	89,228	76,789
Cash and bank balances	23,575	33,199	21,970
Other current financial assets	8,000	6,000	10,000
Other current non-financial assets	1,699	1,493	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	119,407	134,944	114,368
Total current assets	119,407	134,944	114,368
Total assets	162,238	176,700	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)	36,153	35,463	36,503
Total equity	47,457	46,767	47,807
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	287	266	276
Total non-current provisions	287	266	276
Non-current lease liabilities	6,105	5,805	6,459
Total non-current liabilities	6,392	6,071	6,735
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	50,570	50,609	52,325
Borrowings, current	54,712	69,694	46,444
Current lease liabilities	611	1,184	681
Current tax liabilities, current	1,052	931	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	108,389	123,862	101,486
Total current liabilities	108,389	123,862	101,486
Total liabilities	114,781	129,933	108,221
Total equity and liabilities	162,238	176,700	156,028
Number of outstanding shares	69000	69000	69000
Net assets per share	0.688	0.678	0.693

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	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 completed	364	411	400
Total investment properties at cost	364	411	400
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	364	411	400
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, non-current/ Accrued revenue, non-current	2,657	2,766	2,820
Total Other non-current non-financial assets	2,657	2,766	2,820
CURRENT ASSETS			
INVENTORIES			
Finished products/inventories	3,489	4,283	3,665
Spares and consumables	923	1,013	857
Allowance for slow moving and obsolete inventories	290	272	262
Total current inventories	4,122	5,024	4,260
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	85,656	95,702	79,880
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	1,017	930	804
Advances	855	272	1,030
Total prepayments and accrued income	1,872	1,202	1,834
Other receivables	2,113	2,000	2,165
Allowance for expected credit losses	7,630	9,676	7,090

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
26 Oct 2025

Total trade and other current receivables	82,011	89,228	76,789
CASH AND CASH EQ UIVALENTS			
CASH			
Cash on hand	30	46	47
Balances with banks	23,545	33,153	21,923
Total cash	23,575	33,199	21,970
CASH EQ UIVALENTS			
Total cash and cash equivalents	23,575	33,199	21,970
Total cash and bank balances	23,575	33,199	21,970
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, current/ Accrued revenue, current	1,699	1,493	1,349
Total other current non-financial assets	1,699	1,493	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	287	266	276
Total Non-current provisions for employee benefits	287	266	276
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	54,712	69,694	46,444
Total Borrowings, current	54,712	69,694	46,444
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	43,493	45,317	43,720
ACCRUALS AND DEFERRED INCOME			
Accruals	3,999	2,927	5,132
Total accruals and deferred income	3,999	2,927	5,132
Other payables	3,078	2,365	3,473
Total trade and other current payables	50,570	50,609	52,325
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			