

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	31,226	29,827	31,071
Investment property	144	388	156
Intangible assets other than goodwill	4,230	0	4,306
Right-of-use assets	5,849	6,170	6,065
Investments in subsidiaries		0	0
Investments in associates	125	0	0
Deferred tax asset	2,519	2,312	2,519
Other non-current financial assets	4,000	0	4,000
Other non-current non-financial assets	129	2,767	134
Total non-current assets	48,222	41,464	48,251
CURRENT ASSETS			
Current inventories	5,948	4,958	4,229
Trade and other current receivables	95,364	86,548	91,430
Cash and bank balances	14,923	7,930	12,059
Other current financial assets	10,000	10,000	8,000
Other current non-financial assets	1,437	1,318	1,470
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	127,672	110,754	117,188
Total current assets	127,672	110,754	117,188
Total assets	175,894	152,218	165,439
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)	33,142	31,756	36,801
Total equity	44,446	43,060	48,105
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	311	277	294
Total non-current provisions	311	277	294
Other non-current financial liabilities	6,143	6,230	6,326
Total non-current liabilities	6,454	6,507	6,620
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	55,026	50,857	56,202
Borrowings, current	67,750	43,064	52,683
Current lease liabilities	638	675	638
Current tax liabilities, current	1,580	746	1,191
Contract liabilities, current/ Deferred current revenue		1,444	
Other current financial liabilities		5,865	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	124,994	102,651	110,714
Total current liabilities	124,994	102,651	110,714
Total liabilities	131,448	109,158	117,334
Total equity and liabilities	175,894	152,218	165,439
Number of outstanding shares	69000	69000	69000
Net assets per share	0.644	0.624	0.697

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
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	144	388	156
Total investment properties at cost	144	388	156
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	144	388	156
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, non-current/ Accrued revenue, non-current	129	2,767	134
Total Other non-current non-financial assets	129	2,767	134
CURRENT ASSETS			
INVENTORIES			
Raw materials	5,168	4,369	3,734
Finished products/inventories	1,050	861	765
Allowance for slow moving and obsolete inventories	270	272	270
Total current inventories	5,948	4,958	4,229
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	98,543	88,018	96,330
PREPAYMENTS AND ACCRUED INCOME			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
26 Apr 2026

Prepayments	1,602	957	751
Total prepayments and accrued income	1,602	957	751
Other receivables	2,924	4,662	2,346
Allowance for expected credit losses	7,705	7,089	7,997
Total trade and other current receivables	95,364	86,548	91,430
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	50	47	48
Balances with banks	14,873	7,883	12,011
Total cash	14,923	7,930	12,059
CASH EQUIVALENTS			
Total cash and cash equivalents	14,923	7,930	12,059
Total cash and bank balances	14,923	7,930	12,059
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, current/ Accrued revenue, current	1,437	1,318	1,470
Total other current non-financial assets	1,437	1,318	1,470
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	311	277	294
Total Non-current provisions for employee benefits	311	277	294
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	67,750	43,064	52,683
Total Borrowings, current	67,750	43,064	52,683
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	44,959	43,102	45,302
ACCRUALS AND DEFERRED INCOME			
Accruals	4,968	4,914	5,356
Total accruals and deferred income	4,968	4,914	5,356
Other payables	5,099	2,841	5,544
Total trade and other current payables	55,026	50,857	56,202
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			