

Statement of Financial Position, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Reviewed	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	150,000		150,000		150,000	
Property, plant and equipment	17,887,161	17,521,436	15,902,590	15,878,743	16,324,748	15,903,170
Investment property	6,598,358	6,598,358	6,740,294	6,740,294	6,704,810	6,704,810
Investments in subsidiaries		1,300,000		600,000		1,300,000
Deferred tax asset	1,243,699	1,243,680	965,763	965,991	1,277,902	1,277,902
Financial assets at fair value through other comprehensive income, non current	1,894,821	1,629,509	1,714,074	1,575,033	1,794,012	1,549,402
Financial assets at amortised cost, non current	0	0	1,100,000	1,100,000	1,100,000	1,100,000
Other non-current non-financial assets	31,202,937	31,202,937	28,099,187	28,099,187	32,173,313	32,173,313
Total non-current assets	58,976,976	59,495,920	54,671,908	54,959,248	59,524,785	60,008,597
CURRENT ASSETS						
Current inventories	1,609,836	1,609,676	895,347	895,187	795,806	795,646
Trade and other current receivables	97,781,264	97,587,823	71,602,654	71,464,215	67,659,472	67,361,968
Cash and bank balances	10,512,820	9,943,050	12,272,114	12,132,155	11,391,568	10,886,703
Other current non-financial assets	25,749,623	25,667,156	28,063,888	28,063,888	24,433,668	24,423,581
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	135,653,543	134,807,705	112,834,003	112,555,445	104,280,514	103,467,898
Total current assets	135,653,543	134,807,705	112,834,003	112,555,445	104,280,514	103,467,898
Total assets	194,630,519	194,303,625	167,505,911	167,514,693	163,805,299	163,476,495
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Share premium	2,002,469	2,002,469	2,002,469	2,002,469	2,002,469	2,002,469
Statutory reserve	4,091,798	4,036,746	3,767,034	3,718,762	3,885,649	3,826,454
Other reserves	5,109,423	5,104,074	5,136,126	5,137,416	5,039,161	5,044,163
Retained earnings (Accumulated losses)	5,475,081	5,629,732	4,208,722	4,236,173	5,095,968	5,213,327
Total Equity attributable to shareholders of parent company	31,678,771		30,114,351		31,023,247	
Non controlling interests	354,006		316,597		316,806	
Total equity	32,032,777	31,773,021	30,430,948	30,094,820	31,340,053	31,086,413
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	2,212,878	2,202,781	2,372,199	2,361,633	2,012,792	2,007,265
Total non-current provisions	2,212,878	2,202,781	2,372,199	2,361,633	2,012,792	2,007,265
Borrowings, non-current	28,757,010	28,757,010	31,221,224	31,221,224	25,664,747	25,664,747
Trade and other non-current payables	0	0	0	0	5,420,135	5,420,135
Deferred tax liabilities	929,192	928,946	622,452	622,452	932,758	932,512
Total non-current liabilities	31,899,080	31,888,737	34,215,875	34,205,309	34,030,432	34,024,659
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	1,597,661	1,573,400	1,443,011	1,423,564	1,569,357	1,549,662
Total current provisions	1,597,661	1,573,400	1,443,011	1,423,564	1,569,357	1,549,662
Trade and other current payables	81,887,335	81,869,205	63,598,834	63,985,105	61,061,924	61,023,922
Borrowings, current	46,387,419	46,387,419	37,038,521	37,038,334	34,997,518	34,997,518
Current tax liabilities, current	336,112	320,805	345,102	333,048	518,776	505,671
Other current non-financial liabilities	490,135	491,038	433,620	434,513	287,239	288,650
Total current liabilities other than liabilities included in disposal groups classified as held for sale	130,698,662	130,641,867	102,859,088	103,214,564	98,434,814	98,365,423
Total current liabilities	130,698,662	130,641,867	102,859,088	103,214,564	98,434,814	98,365,423
Total liabilities	162,597,742	162,530,604	137,074,963	137,419,873	132,465,246	132,390,082
Total equity and liabilities	194,630,519	194,303,625	167,505,911	167,514,693	163,805,299	163,476,495
Number of outstanding shares	150000000	150000000	150000000	150000000	150000000	150000000
Net assets per share	0.211	0.212	0.201	0.201	0.207	0.207

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Reviewed	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	6,598,358	6,598,358	6,740,294	6,740,294	6,704,810	6,704,810
Total investment properties at cost	6,598,358	6,598,358	6,740,294	6,740,294	6,704,810	6,704,810
INVESTMENT PROPERTIES AT FAIR VALUE						
Total Investment Properties	6,598,358	6,598,358	6,740,294	6,740,294	6,704,810	6,704,810
INVESTMENTS ACCOUNTED FOR USING EQ UITY METHOD						
OTHER CURRENT NON-FINANCIALASSETS						
Contract costs, non-current	31,202,937	31,202,937	28,099,187	28,099,187	32,173,313	32,173,313
Total Other non-current non-financial assets	31,202,937	31,202,937	28,099,187	28,099,187	32,173,313	32,173,313
CURRENT ASSETS						
INVENTORIES						
Raw materials	1,769,945	1,769,785	1,000,429	1,000,269	955,915	955,755
Allowance for slow moving and obsolete inventories	160,109	160,109	105,082	105,082	160,109	160,109

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

Total current inventories	1,609,836	1,609,676	895,347	895,187	795,806	795,646
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	98,838,352	98,672,249	75,487,022	75,290,930	71,482,563	71,245,457
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	838,973	837,782	583,556	582,855	629,332	607,700
Advances	2,863,465	2,812,875	1,791,726	1,761,726	1,562,926	1,532,926
Total prepayments and accrued income	3,702,438	3,650,657	2,375,282	2,344,581	2,192,258	2,140,626
Other receivables	3,599,710	3,624,153	2,099,586	2,187,940	2,343,887	2,335,121
Allowance for expected credit losses	8,359,236	8,359,236	8,359,236	8,359,236	8,359,236	8,359,236
Total trade and other current receivables	97,781,264	97,587,823	71,602,654	71,464,215	67,659,472	67,361,968
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	96,054	95,554	77,472	76,972	81,941	80,441
Balances with banks	9,316,766	8,747,496	12,194,642	12,055,183	11,309,627	10,806,262
Total cash	9,412,820	8,843,050	12,272,114	12,132,155	11,391,568	10,886,703
CASH EQ UIVALENTS						
Total cash and cash equivalents	9,412,820	8,843,050	12,272,114	12,132,155	11,391,568	10,886,703
Short-term deposits, not classified as cash equivalents	1,100,000	1,100,000	0	0	0	0
Total cash and bank balances	10,512,820	9,943,050	12,272,114	12,132,155	11,391,568	10,886,703
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	25,749,623	25,667,156	28,063,888	28,063,888	24,433,668	24,423,581
Total other current non-financial assets	25,749,623	25,667,156	28,063,888	28,063,888	24,433,668	24,423,581
EQUITY						
RESERVES						
Special and general reserve	300,000	300,000	300,000	300,000	300,000	300,000
Revaluation reserve	3,604,945	3,604,945	3,631,889	3,631,889	3,625,153	3,625,153
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	1,204,478	1,199,129	1,204,237	1,205,527	1,114,008	1,119,010
Total reserves	5,109,423	5,104,074	5,136,126	5,137,416	5,039,161	5,044,163
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	2,212,878	2,202,781	2,372,199	2,361,633	2,012,792	2,007,265
Total Non-current provisions for employee benefits	2,212,878	2,202,781	2,372,199	2,361,633	2,012,792	2,007,265
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	28,757,010	28,757,010	31,221,224	31,221,224	25,664,747	25,664,747
Total Borrowings, non current	28,757,010	28,757,010	31,221,224	31,221,224	25,664,747	25,664,747
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	43,707,265	43,707,265	36,607,010	36,607,010	32,570,914	32,570,914
Other short term borrowings	2,680,154	2,680,154	431,511	431,324	2,426,604	2,426,604
Total Borrowings, current	46,387,419	46,387,419	37,038,521	37,038,334	34,997,518	34,997,518
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	52,481,188	52,979,676	37,689,332	38,221,071	37,453,538	37,845,625
ACCRUALS AND DEFERRED INCOME						
Accruals	18,048,598	17,531,980	19,443,937	19,306,996	16,748,112	16,348,023
Total accruals and deferred income	18,048,598	17,531,980	19,443,937	19,306,996	16,748,112	16,348,023
Other payables	11,357,549	11,357,549	6,465,565	6,457,038	6,860,274	6,830,274
Total trade and other current payables	81,887,335	81,869,205	63,598,834	63,985,105	61,061,924	61,023,922
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						
Other Employee Benefits, current	1,597,661	1,573,400	1,443,011	1,423,564	1,569,357	1,549,662
Total provisions for employee benefits, current	1,597,661	1,573,400	1,443,011	1,423,564	1,569,357	1,549,662

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