

Income Statement - Nature of expenses	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	01/07/2025-30/09/2025	01/07/2025-30/09/2025	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2024-30/09/2024	01/01/2024-30/09/2024		
PROFIT OR LOSS										
CONSOLIDATED AND SEPARATE PROFIT OR LOSS										
Revenue	24,691,038	24,605,793	18,584,987	18,469,511	66,977,224	66,732,253	45,819,113	45,548,086		
Other income	25,431	23,525	121,198	123,124	127,102	138,630	261,758	260,395		
Cost of material consumed and goods sold	10,566,605	10,507,052	5,164,554	5,162,545	24,859,574	24,800,021	9,399,103	9,376,815		
Service expenses	5,815,159	5,961,010	5,790,874	5,781,055	17,991,872	18,262,961	14,438,836	14,508,644		
Employee benefits expense	6,223,721	6,095,566	5,530,783	5,420,372	18,338,951	17,997,969	16,103,751	15,770,632		
Depreciation, depletion and amortisation	385,504	365,986	359,000	357,296	1,127,600	1,069,822	1,097,473	1,092,147		
Other operating expenses	160,045	151,861	340,914	338,318	516,101	495,682	973,414	942,818		
Profit (loss) from operating activities	1,565,435	1,547,843	1,520,060	1,533,049	4,270,228	4,244,428	4,068,294	4,117,425		
Finance costs	669,090	669,051	783,024	782,967	1,786,576	1,786,478	2,117,872	2,107,683		
Profit (loss) before income tax	896,345	878,792	737,036	750,082	2,483,652	2,457,950	1,950,422	2,009,742		
Income tax expense, continuing operations	136,669	130,668	116,321	113,275	370,315	355,027	298,025	285,955		
Profit (loss) from continuing operations	759,676	748,124	620,715	636,807	2,113,337	2,102,923	1,652,397	1,723,787		
Profit (loss) for period	759,676	748,124	620,715	636,807	2,113,337	2,102,923	1,652,397	1,723,787		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	741,283		611,893		2,061,488		1,614,556			
Profit (loss), attributable to non-controlling interests	18,393		8,822		51,849		37,841			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.005	0.005	0.004	0.004	0.014	0.014	0.011	0.011		
Total basic earnings (loss) per share					0.014	0.014	0.011	0.011		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	0.005	0.005	0.004	0.004	0.014	0.014	0.011	0.011		
Total diluted earnings (loss) per share	0.005	0.005	0.004	0.004	0.014	0.014	0.011	0.011		

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	01/07/2025-30/09/2025	01/07/2025-30/09/2025	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2024-30/09/2024	01/01/2024-30/09/2024		
STATEMENT OF COMPREHENSIVE INCOME										
CONSOLIDATED AND SEPARATE										
Net Profit / (Loss) for the Period	759,676	748,124	620,715	636,807	2,113,337	2,102,923	1,652,397	1,723,787		
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	183,097	159,417	(5,178)	(4,629)	100,821	80,119	(240,663)	(236,336)		
Total other comprehensive income that will not be reclassified to profit or loss	183,097	159,417	(5,178)	(4,629)	100,821	80,119	(240,663)	(236,336)		
Total other comprehensive income for the Period	183,097	159,417	(5,178)	(4,629)	100,821	80,119	(240,663)	(236,336)		
Total comprehensive income for the Period	942,773	907,541	615,537	632,178	2,214,158	2,183,042	1,411,734	1,487,451		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	912,540		606,715		2,151,958		1,373,893			
Comprehensive income, attributable to non-controlling interests	30,233		8,822		62,200		37,841			

Analysis of Income and Expense, Nature of Expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	01/07/2025-30/09/2025	01/07/2025-30/09/2025	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2024-30/09/2024	01/01/2024-30/09/2024		
ANALYSIS OF INCOME AND EXPENSE										

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

CONSOLIDATED AND SEPARATE REVENUE								
Revenue from sale of goods	2,172,934	2,172,934	543,296	543,296	3,784,238	3,784,238	1,871,391	1,871,391
Sale of energy			0	0				
Room revenue			0	0				
Food and beverages			0	0				
Operation and maintenance revenue	6,858,256	6,858,256	5,306,203	5,306,203	18,233,969	18,233,969	14,981,541	14,981,541
Revenue from rendering of services	4,294,101	4,266,630	4,729,603	4,614,127	12,645,354	12,469,871	12,593,696	12,322,669
Revenue from construction contracts	11,095,618	11,095,618	8,173,468	8,173,468	31,612,607	31,612,607	16,462,933	16,462,933
LEASE REVENUE								
Operating lease rentals	172,022	180,704	247,827	247,827	579,207	605,793	537,633	537,633
Total lease revenue	172,022	180,704	247,827	247,827	579,207	605,793	537,633	537,633
Other revenue	98,107	31,651	(415,410)	(415,410)	121,849	25,775	(628,081)	(628,081)
Total revenue	24,691,038	24,605,793	18,584,987	18,469,511	66,977,224	66,732,253	45,819,113	45,548,086
OTHER INCOME								
Revenue from dividends	11,367	8,340	746	746	95,562	102,008	90,132	83,236
Gain (loss) on sale of non-financial assets	0	0	(14,171)	(14,171)	(3,215)	(3,215)	(13,170)	(13,170)
Miscellaneous income	14,064	15,185	134,623	136,549	34,755	39,837	184,796	190,329
Total other income	25,431	23,525	121,198	123,124	127,102	138,630	261,758	260,395
COST OF MATERIAL CONSUMED AND GOODS SOLD								
Raw materials and consumables used	10,566,605	10,507,052	5,164,554	5,162,545	24,859,574	24,800,021	9,399,103	9,376,815
Total cost of material consumed and goods sold	10,566,605	10,507,052	5,164,554	5,162,545	24,859,574	24,800,021	9,399,103	9,376,815
SERVICE EXPENSES								
Operation and maintenance expenses	530,168	527,753	299,121	298,510	1,329,943	1,323,707	738,243	736,675
Professional fees expenses	150,486	150,486	76,945	77,445	227,422	227,422	118,561	118,561
Banks and similar charges	223,143	219,374	96,922	96,206	531,583	522,292	445,905	443,322
Travel expenses	56,942	55,051	24,948	20,572	137,886	134,605	78,269	68,839
Communication expenses	99,142	99,142	108,897	114,590	310,256	310,256	332,018	332,018
Utilities expenses	505,576	505,576	452,499	437,523	1,226,327	1,226,327	1,233,854	1,190,374
Advertising expenses	148,482	145,958	86,162	74,163	280,229	276,935	249,006	221,656
Other service expenses	4,101,220	4,257,670	4,645,380	4,662,046	13,948,226	14,241,417	11,242,980	11,397,199
Total service expenses	5,815,159	5,961,010	5,790,874	5,781,055	17,991,872	18,262,961	14,438,836	14,508,644
EMPLOYEE BENEFIT EXPENSES								
Wages and salaries	5,163,175	5,048,286	4,618,907	4,516,178	15,224,699	14,928,353	13,450,405	13,149,009
Other short-term employee benefits	393,459	390,529	384,036	385,898	1,160,757	1,147,271	1,211,921	1,205,475
Post-employment benefit expense, defined contribution plans	375,870	367,494	326,482	318,164	1,118,013	1,091,536	846,754	825,400
Post-employment benefit expense, defined benefit plans	118,861	116,901	104,899	103,673	402,742	398,069	325,929	322,006
Other employee expense	172,356	172,356	96,459	96,459	432,740	432,740	268,742	268,742
Total employee benefits expense	6,223,721	6,095,566	5,530,783	5,420,372	18,338,951	17,997,969	16,103,751	15,770,632
OTHER OPERATING EXPENSES								
Director's remuneration and sitting fees	10,200	7,500	9,750	7,100	33,650	24,400	59,050	28,400
Legal and professional expense	12,915	9,565	7,408	7,462	40,821	36,171	20,848	20,902
Vehicle expenses	19,663	17,945	8,333	8,333	39,859	34,923	28,821	28,821
Advertising expenses	4,879	4,879	8,320	8,320	10,754	10,754	15,078	15,078
Miscellaneous other operating expense	112,388	111,972	307,103	307,103	391,017	389,434	849,617	849,617
Total other operating expenses	160,045	151,861	340,914	338,318	516,101	495,682	973,414	942,818

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