

			Actuals/Omani Rial/Audited	
Statement of Financial Position, Current, Non-current	Consolidated 31/12/2025	Standalone 31/12/2025	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
Goodwill	150,000		150,000	
Property, plant and equipment	20,211,603	17,930,368	16,324,748	15,903,170
Investment property	6,562,874	6,562,874	6,704,810	6,704,810
Intangible assets other than goodwill	248,168	0	0	0
Right-of-use assets	724,131	0	0	0
Investments in subsidiaries	0	3,020,000	0	1,300,000
Deferred tax asset	130,223	130,454	345,144	345,390
Financial assets at fair value through other comprehensive income, non current	2,374,608	2,087,175	1,794,012	1,549,402
Financial assets at amortised cost, non current	0	0	1,100,000	1,100,000
Other non-current non-financial assets	23,391,450	23,391,450	32,173,313	32,173,313
Total non-current assets	53,793,057	53,122,321	58,592,027	59,076,085
CURRENT ASSETS				
Current inventories	1,386,932	1,368,689	795,806	795,646
Trade and other current receivables	68,293,387	67,837,166	67,659,472	67,361,968
Cash and bank balances	14,469,713	12,874,388	11,391,568	10,886,703
Other current non-financial assets	33,850,918	33,666,405	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	118,000,950	115,746,648	104,280,514	103,467,898
Total current assets	118,000,950	115,746,648	104,280,514	103,467,898
Total assets	171,794,007	168,868,969	162,872,541	162,543,983
EQ UITY AND LIABILITIES				
EQ UITY				
Share capital	15,000,000	16,000,000	15,000,000	16,000,000
Share premium	2,002,469	2,002,469	2,002,469	2,002,469
Statutory reserve	4,207,142	4,147,947	3,885,649	3,826,454
Other reserves	5,934,296	5,917,887	5,039,160	5,044,163
Retained earnings (Accumulated losses)	6,039,233	5,638,204	5,095,968	4,213,327
Total Equity attributable to shareholders of parent company	33,183,140		31,023,246	
Non controlling interests	996,242		316,807	
Total equity	34,179,382	33,706,507	31,340,053	31,086,413
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS				
Non-current provisions for employee benefits	2,289,238	2,275,253	2,012,792	2,007,265
Total non-current provisions	2,289,238	2,275,253	2,012,792	2,007,265
Borrowings, non-current	27,989,422	26,873,392	25,664,747	25,664,747
Non-current lease liabilities	671,049	0	0	0
Trade and other non-current payables	0	0	5,420,135	5,420,135
Deferred tax liabilities	0	0	0	0
Total non-current liabilities	30,949,709	29,148,645	33,097,674	33,092,147
CURRENT LIABILITIES				
CURRENT PROVISIONS				
Current provisions for employee benefits	1,707,441	1,671,066	1,569,357	1,549,662
Total current provisions	1,707,441	1,671,066	1,569,357	1,549,662
Trade and other current payables	58,665,001	58,321,867	61,061,924	61,023,922
Borrowings, current	45,289,996	45,132,342	34,997,518	34,997,518
Current lease liabilities	87,636	0	0	0
Current tax liabilities, current	492,753	469,500	518,776	505,671
Other current financial liabilities	0	0	0	0
Other current non-financial liabilities	422,089	419,042	287,239	288,650
Total current liabilities other than liabilities included in disposal groups classified as held for sale	106,664,916	106,013,817	98,434,814	98,365,423
Total current liabilities	106,664,916	106,013,817	98,434,814	98,365,423
Total liabilities	137,614,625	135,162,462	131,532,488	131,457,570
Total equity and liabilities	171,794,007	168,868,969	162,872,541	162,543,983
Number of outstanding shares	150000000	150000000	150000000	150000000
Net assets per share	0.221	0.225	0.207	0.207

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/12/2025	Standalone 31/12/2025	Actuals/Omani Rial/Audited	
			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	6,562,874	6,562,874	6,704,810	6,704,810
Total investment properties at cost	6,562,874	6,562,874	6,704,810	6,704,810
INVESTMENT PROPERTIES AT FAIR VALUE				
Total Investment Properties	6,562,874	6,562,874	6,704,810	6,704,810
INVESTMENTS ACCOUNTED FOR USING EQ UITY METHOD				
OTHER CURRENT NON-FINANCIALASSETS				
Contract assets, non-current/ Accrued revenue, non-current			0	0
Contract costs, non-current	23,391,450	23,391,450	32,173,313	32,173,313

Total Other non-current non-financial assets	23,391,450	23,391,450	32,173,313	32,173,313
CURRENT ASSETS				
INVENTORIES				
Raw materials	1,547,041	1,528,798	955,915	955,755
Allowance for slow moving and obsolete inventories	160,109	160,109	160,109	160,109
Total current inventories	1,386,932	1,368,689	795,806	795,646
TRADE AND OTHER CURRENT RECEIVABLES				
Accounts receivables	70,807,645	69,889,198	71,482,564	71,162,617
Receivables due from related parties	0	646,855	0	82,840
PREPAYMENTS AND ACCRUED INCOME				
Prepayments	745,396	693,161	629,332	607,700
Advances	2,438,507	2,140,124	1,562,925	1,532,926
Total prepayments and accrued income	3,183,903	2,833,285	2,192,257	2,140,626
Other receivables	2,661,075	2,827,064	2,343,887	2,335,121
Allowance for expected credit losses	8,359,236	8,359,236	8,359,236	8,359,236
Total trade and other current receivables	68,293,387	67,837,166	67,659,472	67,361,968
CASH AND CASH EQUIVALENTS				
CASH				
Cash on hand	87,313	86,313	81,941	80,441
Balances with banks	13,282,400	11,688,075	11,309,627	10,806,262
Total cash	13,369,713	11,774,388	11,391,568	10,886,703
CASH EQUIVALENTS				
Total cash and cash equivalents	13,369,713	11,774,388	11,391,568	10,886,703
Short-term deposits, not classified as cash equivalents	1,100,000	1,100,000	0	0
Total cash and bank balances	14,469,713	12,874,388	11,391,568	10,886,703
OTHER CURRENT NON-FINANCIAL ASSETS				
Contract costs, current	33,850,918	33,666,405	24,433,668	24,423,581
Total other current non-financial assets	33,850,918	33,666,405	24,433,668	24,423,581
EQUITY				
RESERVES				
Special and general reserve	300,000	300,000	300,000	300,000
Revaluation reserve	3,961,104	3,961,104	3,625,153	3,625,153
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	1,673,192	1,656,783	1,114,007	1,119,010
Total reserves	5,934,296	5,917,887	5,039,160	5,044,163
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS				
Employee End of Term Benefits, non current	2,289,238	2,275,253	2,012,792	2,007,265
Total Non-current provisions for employee benefits	2,289,238	2,275,253	2,012,792	2,007,265
BORROWINGS, NON CURRENT				
Borrowings from banks and other financial institutions, non current	27,989,422	26,873,392	25,664,747	25,664,747
Total Borrowings, non current	27,989,422	26,873,392	25,664,747	25,664,747
CURRENT LIABILITIES				
BORROWINGS, CURRENT				
Borrowings from banks and other financial institutions, current	44,102,721	43,994,601	34,647,860	34,647,860
Other short term borrowings	1,187,275	1,137,741	349,658	349,658
Total Borrowings, current	45,289,996	45,132,342	34,997,518	34,997,518
TRADE AND OTHER CURRENT PAYABLES				
Accounts payable	31,456,294	31,738,608	37,453,538	37,845,625
ACCRUALS AND DEFERRED INCOME				
Accruals	17,840,129	17,160,135	17,093,903	16,693,814
Total accruals and deferred income	17,840,129	17,160,135	17,093,903	16,693,814
Other payables	9,368,578	9,423,124	6,514,483	6,484,483
Total trade and other current payables	58,665,001	58,321,867	61,061,924	61,023,922
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT				
Other Employee Benefits, current	1,707,441	1,671,066	1,569,357	1,549,662
Total provisions for employee benefits, current	1,707,441	1,671,066	1,569,357	1,549,662