

					Actuals/Omani Rial/Reviewed	
Statement of Financial Position, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone
	31/03/2026	31/03/2026	31/03/2025	31/03/2025	31/12/2025	31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	150,000		150,000		150,000	
Property, plant and equipment	20,378,840	17,847,023	16,252,311	15,849,586	20,211,603	17,930,368
Investment property	6,527,390	6,527,390	6,669,326	6,669,326	6,562,874	6,562,874
Intangible assets other than goodwill	241,076		0	0	248,168	
Right-of-use assets	702,066		0	0	724,131	
Investments in subsidiaries		3,220,000	0	1,300,000		3,020,000
Deferred tax asset	126,910	127,122	347,207	347,448	130,223	130,454
Financial assets at fair value through other comprehensive income, non current	3,210,766	2,870,807	1,821,102	1,586,520	2,374,608	2,087,175
Financial assets at amortised cost, non current			0	0		
Other non-current non-financial assets	23,166,135	23,166,135	33,238,737	33,238,737	23,391,450	23,391,450
Total non-current assets	54,503,183	53,758,477	58,478,683	58,991,617	53,793,057	53,122,321
CURRENT ASSETS						
Current inventories	1,464,122	1,443,929	945,589	945,429	1,386,932	1,368,689
Trade and other current receivables	70,974,700	70,603,703	70,730,096	70,444,662	68,293,387	67,837,166
Cash and bankbalances	13,854,764	12,445,600	8,761,691	8,211,532	14,469,713	12,874,388
Other current non-financial assets	37,448,814	37,207,618	23,904,581	23,890,352	33,850,918	33,666,405
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	123,742,400	121,700,850	104,341,957	103,491,975	118,000,950	115,746,648
Total current assets	123,742,400	121,700,850	104,341,957	103,491,975	118,000,950	115,746,648
Total assets	178,245,583	175,459,327	162,820,640	162,483,592	171,794,007	168,868,969
EQ UTITY AND LIABILITIES						
EQ UTITY						
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	4,298,548	4,234,379	3,962,426	3,903,231	4,207,142	4,147,947
Other reserves	6,735,204	6,692,530	5,064,687	5,074,703	5,934,296	5,917,887
Retained earnings (Accumulated losses)	5,141,349	5,976,421	4,280,756	4,412,073	6,039,233	6,638,204
Total Equity attributable to shareholders of parent company	33,177,570		30,310,338		33,183,140	
Non controlling interests	1,017,803		321,025		996,242	
Total equity	34,195,373	33,905,799	30,631,363	30,392,476	34,179,382	33,706,507
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	2,345,352	2,330,518	2,111,288	2,099,835	2,289,238	2,275,253
Total non-current provisions	2,345,352	2,330,518	2,111,288	2,099,835	2,289,238	2,275,253
Borrowings, non-current	26,435,249	25,211,099	31,117,297	31,117,297	27,989,422	26,873,392
Non-current lease liabilities	658,299		0	0	671,049	
Trade and other non-current payables			0	0		
Deferred tax liabilities			0	0		
Total non-current liabilities	29,438,900	27,541,617	33,228,585	33,217,132	30,949,709	29,148,645
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	1,613,988	1,567,744	1,561,273	1,537,065	1,707,441	1,671,066
Total current provisions	1,613,988	1,567,744	1,561,273	1,537,065	1,707,441	1,671,066
Trade and other current payables	55,107,774	54,732,061	55,609,660	55,555,409	58,665,001	58,321,867
Borrowings, current	56,964,156	56,930,563	40,918,307	40,918,307	45,289,996	45,132,342
Current lease liabilities	87,636		0	0	87,636	
Current tax liabilities, current	650,706	609,333	658,373	642,465	492,753	469,500
Other current financial liabilities			0	0		
Other current non-financial liabilities	187,050	172,210	213,079	220,738	422,089	419,042
Total current liabilities other than liabilities included in disposal groups classified as held for sale	114,611,310	114,011,911	98,960,692	98,873,984	106,664,916	106,013,817
Total current liabilities	114,611,310	114,011,911	98,960,692	98,873,984	106,664,916	106,013,817
Total liabilities	144,050,210	141,553,528	132,189,277	132,091,116	137,614,625	135,162,462
Total equity and liabilities	178,245,583	175,459,327	162,820,640	162,483,592	171,794,007	168,868,969
Number of outstanding shares	150000000	150000000	150000000	150000000	150000000	150000000
Net assets per share	0.221	0.226	0.208	0.203	0.221	0.225

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Reviewed	
					Consolidated 31/12/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UTITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	6,527,390	6,527,390	6,669,326	6,669,326	6,562,874	6,562,874
Total investment properties at cost	6,527,390	6,527,390	6,669,326	6,669,326	6,562,874	6,562,874
INVESTMENT PROPERTIES AT FAIR VALUE						
Total Investment Properties	6,527,390	6,527,390	6,669,326	6,669,326	6,562,874	6,562,874
INVESTMENTS ACCOUNTED FOR USING EQ UTITY METHOD						
OTHER CURRENT NON-FINANCIALASSETS						
Contract costs, non-current	23,166,135	23,166,135	33,238,737	33,238,737	23,391,450	23,391,450

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

Total Other non-current non-financial assets	23,166,135	23,166,135	33,238,737	33,238,737	23,391,450	23,391,450
CURRENT ASSETS						
INVENTORIES						
Raw materials	1,623,475	1,603,282	1,105,698	1,105,538	1,547,041	1,528,798
Allowance for slow moving and obsolete inventories	159,353	159,353	160,109	160,109	160,109	160,109
Total current inventories	1,464,122	1,443,929	945,589	945,429	1,386,932	1,368,689
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	71,682,673	71,354,560	74,388,062	74,130,043	70,807,645	70,536,053
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	552,177	378,521	590,963	582,759	745,396	693,161
Advances	3,562,855	3,513,382	1,607,318	1,576,080	2,438,507	2,140,124
Total prepayments and accrued income	4,115,032	3,891,903	2,198,281	2,158,839	3,183,903	2,833,285
Other receivables	3,536,231	3,716,476	2,502,989	2,515,016	2,661,075	2,827,064
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	70,974,700	70,603,703	70,730,096	70,444,662	68,293,387	67,837,166
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	90,034	88,984	89,247	88,747	87,313	86,313
Balances with banks	12,664,730	11,256,616	7,572,444	7,022,785	13,282,400	11,688,075
Total cash	12,754,764	11,345,600	7,661,691	7,111,532	13,369,713	11,774,388
CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents	0	0	0	0	0	0
Total cash equivalents	0	0	0	0	0	0
Total cash and cash equivalents	12,754,764	11,345,600	7,661,691	7,111,532	13,369,713	11,774,388
Short-term deposits, not classified as cash equivalents	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Total cash and bank balances	13,854,764	12,445,600	8,761,691	8,211,532	14,469,713	12,874,388
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract costs, current	37,448,814	37,207,618	23,904,581	23,890,352	33,850,918	33,666,405
Total other current non-financial assets	37,448,814	37,207,618	23,904,581	23,890,352	33,850,918	33,666,405
EQUITY						
RESERVES						
Special and general reserve	300,000	300,000	300,000	300,000	300,000	300,000
Revaluation reserve	3,952,104	3,952,104	3,618,563	3,618,563	3,961,104	3,961,104
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	2,483,100	2,440,426	1,146,124	1,156,140	1,673,192	1,656,783
Total reserves	6,735,204	6,692,530	5,064,687	5,074,703	5,934,296	5,917,887
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	2,345,352	2,330,518	2,111,288	2,099,835	2,289,238	2,275,253
Total Non-current provisions for employee benefits	2,345,352	2,330,518	2,111,288	2,099,835	2,289,238	2,275,253
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	26,435,249	25,211,099	31,117,297	31,117,297	27,989,422	26,873,392
Total Borrowings, non current	26,435,249	25,211,099	31,117,297	31,117,297	27,989,422	26,873,392
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	54,729,071	54,729,071	36,333,771	36,333,771	44,102,721	43,994,601
Other short term borrowings	2,235,085	2,201,492	4,584,536	4,584,536	1,187,275	1,137,741
Total Borrowings, current	56,964,156	56,930,563	40,918,307	40,918,307	45,289,996	45,132,342
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	29,598,735	30,085,031	35,406,266	35,816,459	31,456,294	31,738,608
ACCRUALS AND DEFERRED INCOME						
Accruals	16,194,563	15,456,366	13,690,088	13,255,644	17,840,129	17,160,135
Total accruals and deferred income	16,194,563	15,456,366	13,690,088	13,255,644	17,840,129	17,160,135
Other payables	9,314,476	9,190,664	6,513,306	6,483,306	9,368,578	9,423,124
Total trade and other current payables	55,107,774	54,732,061	55,609,660	55,555,409	58,665,001	58,321,867
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						
Other Employee Benefits, current	1,613,988	1,567,744	1,561,273	1,537,065	1,707,441	1,671,066
Total provisions for employee benefits, current	1,613,988	1,567,744	1,561,273	1,537,065	1,707,441	1,671,066

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29 Apr 2026