

	Actuals/Omani Rial/Reviewed			
Income Statement - Nature of expenses	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	Standalone 01/01/2025-31/03/2025
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT OR LOSS				
Revenue	17,707,589	17,483,469	15,974,768	15,884,472
Other income	172,255	171,723	7,640	8,981
Cost of material consumed and goods sold	3,071,905	3,062,581	2,290,758	2,253,670
Service expenses	6,122,426	6,162,401	5,807,932	5,887,256
Employee benefits expense	6,485,139	6,168,508	5,939,464	5,829,300
Depreciation, depletion and amortisation	469,509	388,771	368,843	349,845
Other operating expenses	192,403	126,545	113,588	109,738
Royalty expense			0	0
Profit (loss) from operating activities	1,538,462	1,746,386	1,461,823	1,463,644
Finance costs	692,272	687,573	559,976	559,976
Profit (loss) before income tax	846,190	1,058,813	901,847	903,668
Income tax expense, continuing operations	167,959	144,752	138,802	135,898
Profit (loss) from continuing operations	678,231	914,061	763,045	767,770
Profit (loss) for period	678,231	914,061	763,045	767,770
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	682,934		753,812	
Profit (loss), attributable to non-controlling interests	(4,703)		9,233	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.005	0.006	0.005	0.005
Total basic earnings (loss) per share	0.005	0.006	0.005	0.005
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.005	0.006	0.005	0.005
Total diluted earnings (loss) per share	0.005	0.006	0.005	0.005

	Actuals/Omani Rial/Reviewed			
Statement of comprehensive income - Net of tax	Consolidated 01/01/2026- 31/03/2026	Standalone 01/01/2026- 31/03/2026	Consolidated 01/01/2025- 31/03/2025	Standalone 01/01/2025- 31/03/2025
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the Period	678,231	914,061	763,045	767,770
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	836,172	783,643	27,102	37,130
Total other comprehensive income that will not be reclassified to profit or loss	836,172	783,643	27,102	37,130
Total other comprehensive income for the Period	836,172	783,643	27,102	37,130
Total comprehensive income for the Period	1,514,403	1,697,704	790,147	804,900
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	1,492,842		785,928	
Comprehensive income, attributable to non-controlling interests	21,561		4,219	

Analysis of Income and Expense, Nature of Expense	Consolidated	Standalone	Actuals/Omani Rial/Reviewed	
	01/01/2026-31/03/2026	01/01/2026-31/03/2026	01/01/2025-31/03/2025	01/01/2025-31/03/2025
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	996,550	996,550	795,834	795,834
Sale of energy	0	0	0	0
Room revenue	0	0	0	0
Food and beverages	0	0	0	0
Operation and maintenance revenue	7,101,953	7,051,941	5,443,872	5,443,872
Revenue from rendering of services	3,875,217	3,655,827	4,167,003	4,071,014
Revenue from construction contracts	5,763,267	5,763,267	5,507,149	5,507,149
LEASE REVENUE				
Operating lease rentals	149,275	194,557	187,730	193,423
Total lease revenue	149,275	194,557	187,730	193,423
Other revenue	(178,673)	(178,673)	(126,820)	(126,820)
Total revenue	17,707,589	17,483,469	15,974,768	15,884,472
OTHER INCOME				
Revenue from dividends	105,333	103,138	2,648	459
Gain (loss) on sale of non-financial assets	(940)	(940)	(3,754)	(3,754)
Miscellaneous income	67,862	69,525	8,746	12,276
Total other income	172,255	171,723	7,640	8,981
COST OF MATERIAL CONSUMED AND GOODS SOLD				
Raw materials and consumables used	3,071,905	3,062,581	2,290,758	2,253,670
Total cost of material consumed and goods sold	3,071,905	3,062,581	2,290,758	2,253,670
SERVICE EXPENSES				
Operation and maintenance expenses	116,331	98,761	98,612	96,315
Professional fees expenses	55,379	55,379	31,719	31,719
Transportation expenses	503,515	494,774	302,156	302,019
Banks and similar charges	154,591	150,979	163,653	161,315
Travel expenses	74,719	74,535	38,989	38,149

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

Communication expenses	87,564	87,564	97,504	97,504
Utilities expenses	454,735	447,450	327,168	327,168
Advertising expenses	84,686	61,522	63,166	63,920
Other service expenses	4,590,906	4,691,437	4,684,965	4,769,147
Total service expenses	6,122,426	6,162,401	5,807,932	5,887,256
EMPLOYEE BENEFIT EXPENSES				
Wages and salaries	5,467,754	5,199,794	4,934,440	4,842,450
Social security contributions	372,861	359,835	369,725	360,504
Other short-term employee benefits	523,229	491,282	473,279	466,012
Post-employment benefit expense, defined benefit plans	121,295	117,597	162,020	160,334
Total employee benefits expense	6,485,139	6,168,508	5,939,464	5,829,300
OTHER OPERATING EXPENSES				
Director's remuneration and sitting fees	17,850	8,300	10,100	7,100
Legal and professional expense	9,339	6,985	22,017	21,167
Vehicle expenses	14,175	11,470	8,120	8,120
Advertising expenses	5,974	4,974	2,058	2,058
Miscellaneous other operating expense	145,065	94,816	71,293	71,293
Total other operating expenses	192,403	126,545	113,588	109,738