

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	974,365		940,337
Investment property	3,597,816	3,742,759	3,670,288
Right-of-use assets	8,783,901	8,128,743	9,372,503
Deferred tax asset	8,354,155	4,058,939	7,195,979
Financial assets at amortised cost, non current	1,042,388,693	1,014,627,904	1,026,310,673
Total non-current assets	1,064,098,930	1,030,558,345	1,047,489,780
CURRENT ASSETS			
Current inventories	2,972,477	2,817,942	2,968,613
Financial assets carried at amortized cost, current	31,428,288	31,473,504	30,869,283
Trade and other current receivables	16,769,126	15,626,813	13,684,135
Cash and bank balances	24,688,866	22,650,120	15,816,311
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	75,858,757	72,568,379	63,338,342
Total current assets	75,858,757	72,568,379	63,338,342
Total assets	1,139,957,687	1,103,126,724	1,110,828,122
EQUITY AND LIABILITIES			
EQUITY			
Share capital	433,062,392	433,062,392	433,062,392
Share premium	(36,566)		
Treasury shares	290,549		
Statutory reserve	43,445,906	38,898,080	40,910,742
Other reserves	33,952	37,473	75,721
Retained earnings (Accumulated losses)	153,290,808	158,568,140	151,781,006
Total equity	629,505,943	630,566,085	625,829,861
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	424,680	644,476	578,153
Total non-current provisions	424,680	644,476	578,153
Borrowings, non-current	359,308,024	350,437,309	345,669,934
Non-current lease liabilities	9,827,940	8,972,359	10,448,558
Deferred tax liabilities	65,871,387	53,290,029	60,443,332
Contract liabilities, non-current / Deferred non-current revenue	5,256,058	5,346,846	5,262,377
Total non-current liabilities	440,688,089	418,691,019	422,402,354
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	59,973,498	44,395,591	53,129,897
Borrowings, current	9,267,800	9,267,800	9,267,800
Current lease liabilities	522,357	206,229	198,210
Total current liabilities other than liabilities included in disposal groups classified as held for sale	69,763,655	53,869,620	62,595,907
Total current liabilities	69,763,655	53,869,620	62,595,907
Total liabilities	510,451,744	472,560,639	484,998,261
Total equity and liabilities	1,139,957,687	1,103,126,724	1,110,828,122
Number of outstanding shares	4330623920	4330623920	4330623920
Net assets per share	0.145	0.146	0.145

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
Investment properties completed	3,597,816	3,742,759	3,670,288
Total investment properties at cost	3,597,816	3,742,759	3,670,288
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	3,597,816	3,742,759	3,670,288
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Spares and consumables	2,985,912	2,834,917	2,980,426
Allowance for slow moving and obsolete inventories	13,435	16,975	11,813
Total current inventories	2,972,477	2,817,942	2,968,613
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	12,455,477	12,284,948	11,866,225
Receivables due from related parties	575,146	804,133	462,967
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	842,342	1,380,234	160,328
Advances	1,714,049	130,915	114,090
Total prepayments and accrued income	2,556,391	1,511,149	274,418
Other receivables	1,203,122	1,047,593	1,101,535
Allowance for expected credit losses	21,010	21,010	21,010
Total trade and other current receivables	16,769,126	15,626,813	13,684,135

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
30 Jul 2025

CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	11,165	14,394	8,842
Balances with banks	24,677,701	22,635,726	15,807,469
Total cash	24,688,866	22,650,120	15,816,311
CASH EQUIVALENTS			
Total cash and cash equivalents	24,688,866	22,650,120	15,816,311
Total cash and bank balances	24,688,866	22,650,120	15,816,311
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Reserve of remeasurements of defined benefit plans	33,952	37,473	75,721
Total reserves	33,952	37,473	75,721
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	424,680	644,476	578,153
Total Non-current provisions for employee benefits	424,680	644,476	578,153
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	359,308,024	350,437,309	345,669,934
Total Borrowings, non current	359,308,024	350,437,309	345,669,934
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	9,267,800	9,267,800	9,267,800
Total Borrowings, current	9,267,800	9,267,800	9,267,800
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	29,172,678	26,326,404	20,834,171
Payables to related parties	2,393	244,575	108,440
ACCRUALS AND DEFERRED INCOME			
Deferred income	17,930,036	7,846,532	17,810,816
Accruals	8,942,220	6,050,564	10,566,109
Total accruals and deferred income	26,872,256	13,897,096	28,376,925
Other payables	3,926,171	3,927,516	3,810,361
Total trade and other current payables	59,973,498	44,395,591	53,129,897
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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