

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	874,768		940,337
Investment property	3,561,580	3,706,523	3,670,288
Right-of-use assets	8,603,866	9,565,664	9,372,503
Deferred tax asset	9,088,027	4,322,077	7,195,979
Financial assets at amortised cost, non current	1,062,712,756	1,014,707,980	1,026,310,673
Total non-current assets	1,084,840,997	1,032,302,244	1,047,489,780
CURRENT ASSETS			
Current inventories	3,087,464	2,854,349	2,968,613
Financial assets carried at amortized cost, current	30,869,283	30,948,625	30,869,283
Trade and other current receivables	17,866,784	14,548,116	13,684,135
Cash and bank balances	41,950,556	40,601,517	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	93,774,087	88,952,607	63,338,342
Total current assets	93,774,087	88,952,607	63,338,342
Total assets	1,178,615,084	1,121,254,851	1,110,828,122
EQUITY AND LIABILITIES			
EQUITY			
Share capital	433,062,392	433,062,392	433,062,392
Treasury shares	315,898	0	0
Statutory reserve	44,823,800	39,939,485	40,910,742
Other reserves	33,952	37,473	75,721
Retained earnings (Accumulated losses)	165,691,854	167,940,780	151,781,006
Total equity	643,296,100	640,980,130	625,829,861
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	365,015	605,690	578,153
Total non-current provisions	365,015	605,690	578,153
Borrowings, non-current	359,444,293	350,556,776	345,669,934
Non-current lease liabilities	9,786,648	10,260,743	10,448,558
Deferred tax liabilities	69,049,461	55,732,724	60,443,332
Contract liabilities, non-current / Deferred non-current revenue	5,241,992	5,485,003	5,262,377
Total non-current liabilities	443,887,409	422,640,936	422,402,354
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	81,642,613	47,871,511	53,129,897
Borrowings, current	9,267,800	9,267,800	9,267,800
Current lease liabilities	521,162	494,474	198,210
Total current liabilities other than liabilities included in disposal groups classified as held for sale	91,431,575	57,633,785	62,595,907
Total current liabilities	91,431,575	57,633,785	62,595,907
Total liabilities	535,318,984	480,274,721	484,998,261
Total equity and liabilities	1,178,615,084	1,121,254,851	1,110,828,122
Number of outstanding shares	4330623920	4330623920	4330623920
Net assets per share	0.149	0.148	0.145

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	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 AT FAIR VALUE			
Investment properties completed	3,561,580	3,706,523	3,670,288
Total investment properties at fair value	3,561,580	3,706,523	3,670,288
Total Investment Properties	3,561,580	3,706,523	3,670,288
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Spares and consumables	3,099,183	2,871,367	2,980,426
Allowance for slow moving and obsolete inventories	11,719	17,018	11,813
Total current inventories	3,087,464	2,854,349	2,968,613
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	12,385,436	11,982,727	11,866,225
Receivables due from related parties	108,408	390,143	462,967
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	399,493	770,282	310,328
Advances	4,247,394	154,040	114,090
Total prepayments and accrued income	4,646,887	924,322	424,418
Other receivables	747,063	1,271,934	951,535
Allowance for expected credit losses	21,010	21,010	21,010
Total trade and other current receivables	17,866,784	14,548,116	13,684,135
CASH AND CASH EQUIVALENTS			

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

CASH			
Cash on hand	13,503	13,820	8,842
Balances with banks	40,237,053	40,587,697	15,807,469
Total cash	40,250,556	40,601,517	15,816,311
CASH EQ UIVALENTS			
Total cash and cash equivalents	40,250,556	40,601,517	15,816,311
Short-term deposits, not classified as cash equivalents	1,700,000		
Total cash and bank balances	41,950,556	40,601,517	15,816,311
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	0	0	0
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	365,015	605,690	578,153
Total Non-current provisions for employee benefits	365,015	605,690	578,153
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	359,444,293	350,556,776	345,669,934
Total Borrowings, non current	359,444,293	350,556,776	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	45,958,570	24,038,549	20,834,171
Payables to related parties	6,038	0	108,440
ACCRUALS AND DEFERRED INCOME			
Deferred income	18,977,975	8,418,334	17,810,816
Accruals	6,634,510	4,943,132	10,566,109
Total accruals and deferred income	25,612,485	13,361,466	28,376,925
Other payables	10,065,520	10,471,496	3,810,361
Total trade and other current payables	81,642,613	47,871,511	53,129,897
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			