

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	1,006,757	952,750	1,005,412
Investment property	3,489,109	3,634,052	3,525,345
Right-of-use assets	30,309,533	9,183,828	8,401,726
Deferred tax asset	13,618,920	7,552,536	9,135,585
Financial assets at amortised cost, non current	1,135,178,382	1,027,284,589	1,125,305,062
Total non-current assets	1,183,602,701	1,048,607,755	1,147,373,130
CURRENT ASSETS			
Current inventories	3,072,548	2,936,225	3,178,763
Financial assets carried at amortized cost, current	32,311,836	30,869,283	32,311,836
Trade and other current receivables	20,159,678	17,961,601	18,227,378
Cash and bank balances	18,154,024	21,709,125	23,480,811
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	73,698,086	73,476,234	77,198,788
Total current assets	73,698,086	73,476,234	77,198,788
Total assets	1,257,300,787	1,122,083,989	1,224,571,918
EQUITY AND LIABILITIES			
EQUITY			
Share capital	433,062,392	433,062,392	433,062,392
Treasury shares	240,585		278,909
Statutory reserve	47,387,171	42,170,404	46,035,127
Other reserves	17,857	75,721	17,857
Retained earnings (Accumulated losses)	140,259,210	141,811,292	152,342,311
Total equity	620,486,045	617,119,809	631,178,778
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	362,942	450,853	340,000
Total non-current provisions	362,942	450,853	340,000
Borrowings, non-current	438,081,005	345,805,838	371,946,662
Non-current lease liabilities	29,705,419	10,133,383	9,655,917
Deferred tax liabilities	78,610,011	63,010,401	71,839,431
Contract liabilities, non-current / Deferred non-current revenue	14,157,989	5,239,884	14,161,783
Total non-current liabilities	560,917,366	424,640,359	467,943,793
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	66,136,187	70,560,226	115,691,668
Borrowings, current	9,267,800	9,267,800	9,267,800
Current lease liabilities	493,389	495,795	489,879
Total current liabilities other than liabilities included in disposal groups classified as held for sale	75,897,376	80,323,821	125,449,347
Total current liabilities	75,897,376	80,323,821	125,449,347
Total liabilities	636,814,742	504,964,180	593,393,140
Total equity and liabilities	1,257,300,787	1,122,083,989	1,224,571,918
Number of outstanding shares	4330623920	4330623920	4330623920
Net assets per share	0.143	0.143	0.146

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
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	3,489,109	3,634,052	3,525,345
Total investment properties at cost	3,489,109	3,634,052	3,525,345
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	3,489,109	3,634,052	3,525,345
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Spares and consumables	3,084,254	2,949,271	3,190,479
Allowance for slow moving and obsolete inventories	11,706	13,046	11,716
Total current inventories	3,072,548	2,936,225	3,178,763
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	13,385,919	12,594,171	11,973,882
Receivables due from related parties	451,890	511,600	288,547
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	1,225,730	946,124	483,535
Advances	3,816,359	2,136,322	4,012,737
Total prepayments and accrued income	5,042,089	3,082,446	4,496,272
Other receivables	1,300,790	1,794,394	1,489,687
Allowance for expected credit losses	21,010	21,010	21,010
Total trade and other current receivables	20,159,678	17,961,601	18,227,378
CASH AND CASH EQUIVALENTS			

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

CASH			
Cash on hand	110,040	22,299	40,635
Balances with banks	16,343,984	21,686,826	21,740,176
Total cash	16,454,024	21,709,125	21,780,811
CASH EQ UIVALENTS			
Total cash and cash equivalents	16,454,024	21,709,125	21,780,811
Short-term deposits, not classified as cash equivalents	1,700,000		1,700,000
Total cash and bank balances	18,154,024	21,709,125	23,480,811
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Reserve of remeasurements of defined benefit plans	17,857	75,721	17,857
Total reserves	17,857	75,721	17,857
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	362,942	450,853	340,000
Total Non-current provisions for employee benefits	362,942	450,853	340,000
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	438,081,005	345,805,838	371,946,662
Total Borrowings, non current	438,081,005	345,805,838	371,946,662
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	36,339,380	22,674,507	83,081,228
Payables to related parties	0	13,287	285,854
ACCRUALS AND DEFERRED INCOME			
Deferred income	17,161,509	17,244,986	18,180,233
Accruals	8,602,649	5,277,852	9,509,727
Total accruals and deferred income	25,764,158	22,522,838	27,689,960
Dividend payables		21,306,670	
Other payables	4,032,649	4,042,924	4,634,626
Total trade and other current payables	66,136,187	70,560,226	115,691,668
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			