

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Consolidated 30/06/2025	Consolidated 30/06/2024	Consolidated 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Goodwill	1,014,165	1,019,137	1,018,454
Property, plant and equipment	1,884,697	1,740,642	1,918,130
Intangible assets other than goodwill	2,073,142	2,181,376	2,115,955
Right-of-use assets	359,963	281,519	311,581
Investments accounted for using equity method	273,268	246,219	248,511
Deferred tax asset	32,391	29,313	32,005
Financial assets at fair value through profit or loss, non-current	22,062	24,841	24,704
Financial assets at fair value through other comprehensive income, non current	17,853	14,602	17,130
Financial assets at amortised cost, non current	800	1,000	1,000
Other non-current financial assets	157,126	142,258	139,895
Other non-current non-financial assets	106,824	72,807	93,277
Total non-current assets	5,942,291	5,753,714	5,920,642
CURRENT ASSETS			
Current inventories	80,032	88,325	115,662
Financial assets at fair value through profit or loss, Current	100,265	52,713	70,151
Financial assets carried at amortized cost, current	200		
Trade and other current receivables	1,594,696	1,401,974	1,481,417
Cash and bank balances	341,495	304,918	299,364
Other current financial assets	23,837	19,857	19,846
Other current non-financial assets	148,003	130,814	139,631
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,288,528	1,998,601	2,126,071
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	133,635	6,345	119,123
Total current assets	2,422,163	2,004,946	2,245,194
Total assets	8,364,454	7,758,660	8,165,836
EQUITY AND LIABILITIES			
EQUITY			
Share capital	75,000	75,000	75,000
Treasury shares	757		2,006
Statutory reserve	25,000	25,000	25,000
Other reserves	(34,222)	(25,926)	(30,086)
Retained earnings (Accumulated losses)	592,170	546,768	598,037
Total Equity attributable to shareholders of parent company	657,191	620,842	665,945
Non controlling interests	2,215,417	2,173,304	2,264,594
Total equity	2,872,608	2,794,146	2,930,539
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	78,258	75,721	74,834
Total non-current provisions	78,258	75,721	74,834
Borrowings, non-current	1,831,736	2,177,052	1,678,969
Non-current lease liabilities	383,596	325,665	353,189
Non-current government grants	4,134		4,226
Other non-current financial liabilities	322,193	304,626	301,942
Total non-current liabilities	2,619,917	2,883,064	2,413,160
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,695,237	1,556,369	1,683,946
Borrowings, current	914,881	327,316	894,825
Current lease liabilities	54,063	46,613	45,327
Current tax liabilities, current	37,078	24,915	37,729
Contract liabilities, current/ Deferred current revenue	125,725	125,099	119,262
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,826,984	2,080,312	2,781,089
Liabilities included in disposal groups classified as held for sale	44,945	1,138	41,048
Total current liabilities	2,871,929	2,081,450	2,822,137
Total liabilities	5,491,846	4,964,514	5,235,297
Total equity and liabilities	8,364,454	7,758,660	8,165,836
Number of outstanding shares	750000	750000	750000
Net assets per share	0.876	0.828	0.888

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Consolidated 30/06/2025	Consolidated 30/06/2024	Consolidated 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			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
Investments in associates using equity method	137,676	135,573	135,772
Investments in joint ventures accounted for using equity method	135,592	110,646	112,739
Total investments accounted for using equity method	273,268	246,219	248,511
OTHER CURRENT NON-FINANCIAL ASSETS			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
14 Aug 2025

Contract assets, non-current/ Accrued revenue, non-current	106,824	72,807	93,277
Total Other non-current non-financial assets	106,824	72,807	93,277
CURRENT ASSETS			
INVENTORIES			
Finished products/inventories	80,032	88,325	115,662
Total current inventories	80,032	88,325	115,662
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,590,870	1,398,785	1,477,231
Receivables due from related parties	3,826	3,189	4,186
PREPAYMENTS AND ACCRUED INCOME			
Total trade and other current receivables	1,594,696	1,401,974	1,481,417
CASH AND CASH EQUIVALENTS			
CASH			
Balances with banks	296,488	287,715	278,286
Total cash	296,488	287,715	278,286
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	58,903	50,882	51,637
Other cash and cash equivalents	2	4	2
Total cash equivalents	58,905	50,886	51,639
Total cash and cash equivalents	355,393	338,601	329,925
Allowance for expected credit losses	13,898	33,683	30,561
Total cash and bank balances	341,495	304,918	299,364
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, current/ Accrued revenue, current	148,003	130,814	139,631
Total other current non-financial assets	148,003	130,814	139,631
EQUITY			
RESERVES			
Special and general reserve	49,875	49,875	49,875
Foreign currency translation reserve	(123,860)	(115,341)	(119,797)
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(4,831)	(5,466)	(4,911)
Other reserves	44,594	45,006	44,747
Total reserves	(34,222)	(25,926)	(30,086)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	78,258	75,721	74,834
Total Non-current provisions for employee benefits	78,258	75,721	74,834
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	1,831,736	2,177,052	1,678,969
Total Borrowings, non current	1,831,736	2,177,052	1,678,969
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	914,881	327,316	894,825
Total Borrowings, current	914,881	327,316	894,825
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	1,695,237	1,556,015	1,680,331
Payables to related parties		354	3,615
ACCRUALS AND DEFERRED INCOME			
Total trade and other current payables	1,695,237	1,556,369	1,683,946
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			