

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Consolidated 30/09/2025	Consolidated 30/09/2024	Consolidated 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Goodwill	1,031,372	1,025,164	1,018,454
Property, plant and equipment	1,932,275	1,735,160	1,918,130
Intangible assets other than goodwill	2,052,288	2,142,571	2,115,955
Right-of-use assets	367,797	294,057	311,581
Investments accounted for using equity method	278,832	248,562	248,511
Deferred tax asset	34,332	29,539	32,005
Financial assets at fair value through profit or loss, non-current	22,230	25,555	24,704
Financial assets at fair value through other comprehensive income, non current	18,000	19,972	17,130
Financial assets at amortised cost, non current	800	1,000	1,000
Other non-current financial assets	167,883	134,628	139,895
Other non-current non-financial assets	110,681	76,952	93,277
Total non-current assets	6,016,490	5,733,160	5,920,642
CURRENT ASSETS			
Current inventories	73,972	93,580	115,662
Financial assets at fair value through profit or loss, Current	105,296	57,772	70,151
Financial assets carried at amortized cost, current	200		
Trade and other current receivables	1,613,291	1,448,813	1,481,417
Cash and bank balances	359,550	316,388	299,364
Other current financial assets	53,135	20,578	19,846
Other current non-financial assets	151,107	132,538	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	2,356,551	2,069,669	2,126,071
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	141,284	6,370	119,123
Total current assets	2,497,835	2,076,039	2,245,194
Total assets	8,514,325	7,809,199	8,165,836
EQUITY AND LIABILITIES			
EQUITY			
Share capital	75,000	75,000	75,000
Treasury shares	1,692	1,640	2,006
Statutory reserve	25,000	25,000	25,000
Other reserves	(32,834)	(28,395)	(30,086)
Retained earnings (Accumulated losses)	609,202	564,660	598,037
Total Equity attributable to shareholders of parent company	674,676	634,625	665,945
Non controlling interests	2,239,843	2,184,061	2,264,594
Total equity	2,914,519	2,818,686	2,930,539
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	80,687	77,220	74,834
Total non-current provisions	80,687	77,220	74,834
Borrowings, non-current	2,402,663	1,743,232	1,678,969
Non-current lease liabilities	392,029	346,060	353,189
Non-current government grants	4,029		4,226
Other non-current financial liabilities	287,818	299,762	301,942
Total non-current liabilities	3,167,226	2,466,274	2,413,160
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,823,655	1,600,357	1,683,946
Borrowings, current	340,699	726,209	894,825
Current lease liabilities	59,492	43,879	45,327
Current tax liabilities, current	40,180	31,447	37,729
Contract liabilities, current/ Deferred current revenue	126,280	121,543	119,262
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,390,306	2,523,435	2,781,089
Liabilities included in disposal groups classified as held for sale	42,274	804	41,048
Total current liabilities	2,432,580	2,524,239	2,822,137
Total liabilities	5,599,806	4,990,513	5,235,297
Total equity and liabilities	8,514,325	7,809,199	8,165,836
Number of outstanding shares	750000000	750000000	750000000
Net assets per share	0.900	0.846	0.888

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Consolidated 30/09/2025	Consolidated 30/09/2024	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	139,994	136,069	135,772
Investments in joint ventures accounted for using equity method	138,838	112,493	112,739
Total investments accounted for using equity method	278,832	248,562	248,511
OTHER CURRENT NON-FINANCIAL ASSETS			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 Nov 2025

Contract assets, non-current/ Accrued revenue, non-current	110,681	76,952	93,277
Total Other non-current non-financial assets	110,681	76,952	93,277
CURRENT ASSETS			
INVENTORIES			
Finished products/inventories	73,972	93,580	115,662
Total current inventories	73,972	93,580	115,662
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,613,291	1,448,813	1,481,417
PREPAYMENTS AND ACCRUED INCOME			
Total trade and other current receivables	1,613,291	1,448,813	1,481,417
CASH AND CASH EQUIVALENTS			
CASH			
Balances with banks	263,510	305,329	278,286
Total cash	263,510	305,329	278,286
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	109,799	44,363	51,637
Other cash and cash equivalents	3	4	2
Total cash equivalents	109,802	44,367	51,639
Total cash and cash equivalents	373,312	349,696	329,925
Allowance for expected credit losses	13,762	33,308	30,561
Total cash and bank balances	359,550	316,388	299,364
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract assets, current/ Accrued revenue, current	151,107	132,538	139,631
Total other current non-financial assets	151,107	132,538	139,631
EQUITY			
RESERVES			
Special and general reserve	49,875	49,875	49,875
Foreign currency translation reserve	(122,238)	(117,951)	(119,797)
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(4,837)	(5,178)	(4,911)
Other reserves	44,366	44,859	44,747
Total reserves	(32,834)	(28,395)	(30,086)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	80,687	77,220	74,834
Total Non-current provisions for employee benefits	80,687	77,220	74,834
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	2,402,663	1,743,232	1,678,969
Total Borrowings, non current	2,402,663	1,743,232	1,678,969
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	340,699	726,209	894,825
Total Borrowings, current	340,699	726,209	894,825
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	1,823,655	1,600,357	1,683,946
ACCRUALS AND DEFERRED INCOME			
Total trade and other current payables	1,823,655	1,600,357	1,683,946
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			