

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	1,900	1,900	1,900
Property, plant and equipment	123,069	130,150	128,347
Intangible assets other than goodwill	15	30	26
Right-of-use assets	3,747	3,894	3,914
Deferred tax asset	849	596	696
Financial assets at fair value through other comprehensive income, non current	5,287	6,324	4,583
Total non-current assets	134,867	142,894	139,466
CURRENT ASSETS			
Current inventories	3,736	4,490	4,598
Financial assets at fair value through profit or loss, Current	4,181	713	2,540
Trade and other current receivables	44,660	42,549	42,005
Cash and bank balances	16,622	13,759	17,078
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	69,199	61,511	66,221
Total current assets	69,199	61,511	66,221
Total assets	204,066	204,405	205,687
EQUITY AND LIABILITIES			
EQUITY			
Share capital	23,641	23,641	23,641
Share premium	26,936	26,936	26,936
Treasury shares	6,998	6,939	7,008
Statutory reserve	9,145	9,139	9,145
Other reserves	1,389	470	665
Retained earnings (Accumulated losses)	31,876	30,182	33,144
Total Equity attributable to shareholders of parent company	85,989	83,429	86,523
Non controlling interests	17,785	19,526	19,006
Total equity	103,774	102,955	105,529
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	3,668	4,907	4,234
Total non-current provisions	3,668	4,907	4,234
Borrowings, non-current	37,523	47,527	44,674
Non-current lease liabilities	5,994	5,866	5,965
Deferred tax liabilities		428	13
Other non-current financial liabilities	39	60	54
Total non-current liabilities	47,224	58,788	54,940
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	25,186	25,586	27,502
Borrowings, current	19,629	9,662	10,283
Current lease liabilities	240	232	315
Current tax liabilities, current	8,013	7,182	7,118
Total current liabilities other than liabilities included in disposal groups classified as held for sale	53,068	42,662	45,218
Total current liabilities	53,068	42,662	45,218
Total liabilities	100,292	101,450	100,158
Total equity and liabilities	204,066	204,405	205,687
Number of outstanding shares	213208009	213815080	213205920
Net assets per share	0.403	0.391	0.406

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			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Inventories in transit	70	352	24
Food and beverage	1,533	1,864	2,370
Spares and consumables	1,624	1,692	1,625
Other inventories	529	582	599
Allowance for slow moving and obsolete inventories	20		20
Total current inventories	3,736	4,490	4,598
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	43,335	41,264	41,404
Receivables due from related parties	460	458	371
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	1,806	1,645	1,525
Advances	755	795	816
Total prepayments and accrued income	2,561	2,440	2,341

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

Other receivables	956	891	643
Allowance for expected credit losses	2,652	2,504	2,754
Total trade and other current receivables	44,660	42,549	42,005
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	284	336	244
Balances with banks	6,338	8,423	6,834
Total cash	6,622	8,759	7,078
CASH EQUIVALENTS			
Total cash and cash equivalents	6,622	8,759	7,078
Short-term deposits, not classified as cash equivalents	10,000	5,000	10,000
Total cash and bank balances	16,622	13,759	17,078
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	1,389	470	665
Total reserves	1,389	470	665
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	3,668	4,907	4,234
Total Non-current provisions for employee benefits	3,668	4,907	4,234
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	37,523	47,527	44,674
Total Borrowings, non current	37,523	47,527	44,674
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	10,333	9,508	10,283
Other short term borrowings	9,296	154	
Total Borrowings, current	19,629	9,662	10,283
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	10,650	9,362	9,951
Payables to related parties	153	140	222
ACCRUALS AND DEFERRED INCOME			
Accruals	14,383	16,084	17,329
Total accruals and deferred income	14,383	16,084	17,329
Total trade and other current payables	25,186	25,586	27,502
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			