

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Consolidated 31/03/2026	Consolidated 31/03/2025	Consolidated 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Goodwill	1,900	1,900	1,900
Property, plant and equipment	119,257	126,575	121,187
Intangible assets other than goodwill	109	22	112
Right-of-use assets	4,007	3,890	4,055
Deferred tax asset	771	846	622
Trade and other non-current receivables	1,356		
Financial assets at fair value through other comprehensive income, non current	6,910	4,162	5,621
Total non-current assets	134,310	137,395	133,497
CURRENT ASSETS			
Current inventories	4,806	4,579	3,782
Financial assets at fair value through profit or loss, Current	6,035	11,020	6,460
Trade and other current receivables	38,747	45,040	40,275
Cash and bank balances	21,944	16,324	13,846
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	71,532	76,963	64,363
Total current assets	71,532	76,963	64,363
Total assets	205,842	214,358	197,860
EQUITY AND LIABILITIES			
EQUITY			
Share capital	23,641	23,641	23,641
Share premium	26,936	26,936	26,936
Treasury shares	6,914	6,932	6,983
Statutory reserve	9,145	9,145	9,145
Other reserves	2,729	514	1,595
Retained earnings (Accumulated losses)	27,473	28,184	33,268
Total Equity attributable to shareholders of parent company	83,010	81,488	87,602
Non controlling interests	16,814	18,658	17,317
Total equity	99,824	100,146	104,919
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	3,705	4,302	3,659
Total non-current provisions	3,705	4,302	3,659
Borrowings, non-current	36,156	42,388	36,766
Non-current lease liabilities	6,385	5,903	6,350
Deferred tax liabilities	0	13	0
Other non-current financial liabilities	0	49	33
Total non-current liabilities	46,246	52,655	46,808
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	30,405	34,407	22,988
Borrowings, current	20,445	19,522	14,473
Current lease liabilities	340	324	350
Current tax liabilities, current	8,582	7,304	8,322
Total current liabilities other than liabilities included in disposal groups classified as held for sale	59,772	61,557	46,133
Total current liabilities	59,772	61,557	46,133
Total liabilities	106,018	114,212	92,941
Total equity and liabilities	205,842	214,358	197,860
Number of outstanding shares	213474609	213393420	213284245
Net assets per share	0.389	0.382	0.411

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Consolidated 31/03/2026	Consolidated 31/03/2025	Consolidated 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 AT FAIR VALUE			
INVESTMENTS ACCOUNTED FOR USING EQ UITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Inventories in transit	72	57	111
Food and beverage	2,395	2,176	1,558
Spares and consumables	1,762	1,753	1,605
Other inventories	597	613	528
Allowance for slow moving and obsolete inventories	20	20	20
Total current inventories	4,806	4,579	3,782
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	38,087	44,141	38,632
Receivables due from related parties	126	367	181
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	1,722	1,559	1,724
Advances	857	592	765

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
07 May 2026

Fees and Commission income receivable	0	0	0
Total prepayments and accrued income	2,579	2,151	2,489
Other receivables	780	775	1,756
Allowance for expected credit losses	2,825	2,394	2,783
Total trade and other current receivables	38,747	45,040	40,275
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	331	290	244
Balances with banks	11,613	6,034	3,602
Total cash	11,944	6,324	3,846
CASH EQUIVALENTS			
Total cash and cash equivalents	11,944	6,324	3,846
Short-term deposits, not classified as cash equivalents	10,000	10,000	10,000
Total cash and bank balances	21,944	16,324	13,846
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	2,729	514	1,595
Total reserves	2,729	514	1,595
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	3,705	4,302	3,659
Total Non-current provisions for employee benefits	3,705	4,302	3,659
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	36,156	42,388	36,766
Total Borrowings, non current	36,156	42,388	36,766
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	5,724	10,522	14,473
Other short term borrowings	14,721	9,000	
Total Borrowings, current	20,445	19,522	14,473
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	11,853	10,180	10,270
Payables to related parties	34	149	157
ACCRUALS AND DEFERRED INCOME			
Deferred income	0	0	0
Accruals	12,092	17,676	12,561
Total accruals and deferred income	12,092	17,676	12,561
Dividend payables	6,426	6,402	
Other payables	0	0	
Total trade and other current payables	30,405	34,407	22,988
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			