

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	193,135	292,521	207,651
Intangible assets other than goodwill	72,288	92,917	77,443
Right-of-use assets	3,939,818	4,337,202	4,037,905
Non-current finance lease receivables	41,569,890	46,253,908	42,776,473
Non-current derivative financial assets	758,134	991,070	686,503
Total non-current assets	46,533,265	51,967,618	47,785,975
CURRENT ASSETS			
Current finance lease receivable	4,689,445	4,306,500	4,590,945
Trade and other current receivables	1,650,414	1,643,521	1,541,609
Current derivative financial assets	306,159	315,129	277,233
Cash and bank balances	1,990,913	1,960,354	1,808,951
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	8,636,931	8,225,504	8,218,738
Total current assets	8,636,931	8,225,504	8,218,738
Total assets	55,170,196	60,193,122	56,004,713
EQUITY AND LIABILITIES			
EQUITY			
Share capital	9,780,216	9,780,216	9,780,216
Statutory reserve	2,792,490	2,745,561	2,784,980
Other reserves	723,131	837,819	586,249
Retained earnings (Accumulated losses)	864,571	1,909,246	2,264,010
Total equity	14,160,408	15,272,842	15,415,455
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	0	33,726	33,726
Total non-current provisions	0	33,726	33,726
Borrowings, non-current	26,434,984	30,024,709	26,410,082
Non-current lease liabilities	3,813,222	4,264,277	3,928,219
Non-current derivative financial liabilities	152,120	243,200	195,204
Deferred tax liabilities	3,492,026	3,728,156	3,530,587
Contract liabilities, non-current / Deferred non-current revenue	232,222	246,389	236,483
Total non-current liabilities	34,124,574	38,540,457	34,334,301
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	2,408,142	2,483,479	1,871,861
Borrowings, current	3,685,037	3,473,179	3,685,037
Current lease liabilities	367,142	245,347	334,736
Current derivative financial liabilities	61,431	77,330	78,828
Current tax liabilities, current	363,462	100,488	284,495
Total current liabilities other than liabilities included in disposal groups classified as held for sale	6,885,214	6,379,823	6,254,957
Total current liabilities	6,885,214	6,379,823	6,254,957
Total liabilities	41,009,788	44,920,280	40,589,258
Total equity and liabilities	55,170,196	60,193,122	56,004,713
Number of outstanding shares	97802160	97802160	97802160
Net assets per share	0.145	0.156	0.158

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 AT FAIR VALUE			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,552,819	1,528,580	1,472,358
Receivables due from related parties	97,595	114,941	69,251
PREPAYMENTS AND ACCRUED INCOME			
Total trade and other current receivables	1,650,414	1,643,521	1,541,609
CASH AND CASH EQUIVALENTS			
CASH			
Balances with banks	1,990,913	1,960,354	1,808,951
Total cash	1,990,913	1,960,354	1,808,951
CASH EQUIVALENTS			
Total cash and cash equivalents	1,990,913	1,960,354	1,808,951
Total cash and bank balances	1,990,913	1,960,354	1,808,951
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			

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

Hedge reserve	723,131	837,819	586,249
Total reserves	723,131	837,819	586,249
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	0	33,726	33,726
Total Non-current provisions for employee benefits	0	33,726	33,726
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	26,434,984	30,024,709	26,410,082
Total Borrowings, non current	26,434,984	30,024,709	26,410,082
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	3,685,037	3,473,179	3,685,037
Total Borrowings, current	3,685,037	3,473,179	3,685,037
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	1,454,078	1,498,102	927,562
Payables to related parties	939,897	972,411	931,043
ACCRUALS AND DEFERRED INCOME			
Deferred income	14,167	12,966	13,256
Total accruals and deferred income	14,167	12,966	13,256
Total trade and other current payables	2,408,142	2,483,479	1,871,861
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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