

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	58,447	62,935	59,352
Intangible assets other than goodwill	79	123	97
Right-of-use assets	36,298	38,627	37,543
Deferred tax asset	704	535	544
Total non-current assets	95,528	102,220	97,536
CURRENT ASSETS			
Current inventories	5,801	7,017	7,300
Trade and other current receivables	55,183	53,134	48,407
Cash and bank balances	6,630	7,331	7,203
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	67,614	67,482	62,910
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	4,627	0	4,627
Total current assets	72,241	67,482	67,537
Total assets	167,769	169,702	165,073
EQUITY AND LIABILITIES			
EQUITY			
Share capital	10,000	10,000	10,000
Statutory reserve	3,587	3,587	3,587
Retained earnings (Accumulated losses)	39,242	37,881	40,062
Total equity	52,829	51,468	53,649
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	184	163	173
Total non-current provisions	184	163	173
Non-current lease liabilities	35,510	37,072	36,216
Total non-current liabilities	35,694	37,235	36,389
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Other current provisions	56	54	73
Total current provisions	56	54	73
Trade and other current payables	49,972	49,827	59,540
Borrowings, current	26,000	28,000	12,000
Current lease liabilities	2,486	2,653	2,563
Current tax liabilities, current	680	465	859
Other current financial liabilities	52	0	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	79,246	80,999	75,035
Total current liabilities	79,246	80,999	75,035
Total liabilities	114,940	118,234	111,424
Total equity and liabilities	167,769	169,702	165,073
Number of outstanding shares	100000000	100000000	100000000
Net assets per share	0.528	0.515	0.537

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 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			
Raw materials	2,280	2,779	2,446
Finished products/inventories	3,521	4,238	4,854
Total current inventories	5,801	7,017	7,300
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	52,240	50,293	45,317
Receivables due from related parties	3,219	3,002	3,175
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	1,042	1,101	911
Total prepayments and accrued income	1,042	1,101	911
Other receivables	808	813	1,108
Allowance for expected credit losses	2,126	2,075	2,104
Total trade and other current receivables	55,183	53,134	48,407
CASH AND CASH EQUIVALENTS			
CASH			
Balances with banks	6,630	7,331	7,203
Total cash	6,630	7,331	7,203
CASH EQUIVALENTS			
Total cash and cash equivalents	6,630	7,331	7,203
Total cash and bank balances	6,630	7,331	7,203

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Jul 2025

OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	184	163	173
Total Non-current provisions for employee benefits	184	163	173
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	26,000	28,000	12,000
Total Borrowings, current	26,000	28,000	12,000
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	38,481	38,656	46,885
Payables to related parties	2,734	2,280	3,003
ACCRUALS AND DEFERRED INCOME			
Accruals	6,393	6,235	6,519
Total accruals and deferred income	6,393	6,235	6,519
Other payables	2,364	2,656	3,133
Total trade and other current payables	49,972	49,827	59,540
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			