

Statement of Financial Position, Current, Non-current	Thousands/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	56,766	58,488	57,990
Intangible assets other than goodwill	183	88	200
Right-of-use assets	33,456	36,820	36,272
Deferred tax asset	813	691	634
Total non-current assets	91,218	96,087	95,096
CURRENT ASSETS			
Current inventories	7,013	6,138	6,237
Trade and other current receivables	55,373	58,909	46,704
Cash and bank balances	3,430	8,863	6,138
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	65,816	73,910	59,079
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	4,627	4,627	4,627
Total current assets	70,443	78,537	63,706
Total assets	161,661	174,624	158,802
EQUITY AND LIABILITIES			
EQUITY			
Share capital	10,000	10,000	10,000
Statutory reserve	3,587	3,587	3,587
Retained earnings (Accumulated losses)	39,771	37,417	41,655
Total equity	53,358	51,004	55,242
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	117	178	111
Total non-current provisions	117	178	111
Non-current lease liabilities	32,996	36,128	35,146
Total non-current liabilities	33,113	36,306	35,257
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Other current provisions	43	51	73
Total current provisions	43	51	73
Trade and other current payables	52,535	49,540	54,236
Borrowings, current	18,000	34,000	10,000
Current lease liabilities	2,995	2,427	2,939
Current tax liabilities, current	1,617	1,194	1,055
Other current financial liabilities	0	102	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	75,190	87,314	68,303
Total current liabilities	75,190	87,314	68,303
Total liabilities	108,303	123,620	103,560
Total equity and liabilities	161,661	174,624	158,802
Number of outstanding shares	100000000	100000000	100000000
Net assets per share	0.534	0.510	0.552

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/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			
Raw materials	3,499	3,961	4,053
Finished products/inventories	3,514	2,177	2,184
Total current inventories	7,013	6,138	6,237
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	51,966	55,441	43,557
Receivables due from related parties	3,301	3,461	3,060
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	969	1,020	931
Total prepayments and accrued income	969	1,020	931
Other receivables	729	1,119	677
Allowance for expected credit losses	1,592	2,132	1,521
Total trade and other current receivables	55,373	58,909	46,704
CASH AND CASH EQUIVALENTS			
CASH			
Balances with banks	3,430	8,863	6,138
Total cash	3,430	8,863	6,138
CASH EQUIVALENTS			
Total cash and cash equivalents	3,430	8,863	6,138
Total cash and bank balances	3,430	8,863	6,138

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

OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	117	178	111
Total Non-current provisions for employee benefits	117	178	111
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	18,000	34,000	10,000
Total Borrowings, current	18,000	34,000	10,000
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	41,095	38,489	41,914
Payables to related parties	3,632	3,118	4,040
ACCRUALS AND DEFERRED INCOME			
Accruals	5,675	6,167	5,505
Total accruals and deferred income	5,675	6,167	5,505
Other payables	2,133	1,766	2,777
Total trade and other current payables	52,535	49,540	54,236
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			