

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/U audited					
	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	52,272	52,233	63,111	63,061	55,320	55,278
Intangible assets other than goodwill	1,247	1,247	873	873	1,396	1,396
Right-of-use assets	13,141	13,130	21,087	21,071	14,406	14,394
Investments in subsidiaries	0	210	0	210	0	210
Other non-current financial assets	0	0	19,000	19,000	0	0
Total non-current assets	66,660	66,820	104,071	104,215	71,122	71,278
CURRENT ASSETS						
Current inventories	3,026	3,026	2,463	2,463	3,171	3,171
Financial assets carried at amortized cost, current	3,521	3,521	5,615	5,615	6,525	6,525
Trade and other current receivables	13,326	13,326	9,608	9,608	8,469	8,469
Cash and bank balances	47,930	47,929	11,948	11,947	48,517	48,517
Other current financial assets	1,942	1,942	1,798	1,798	2,250	2,250
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	69,745	69,744	31,432	31,431	68,932	68,932
Total current assets	69,745	69,744	31,432	31,431	68,932	68,932
Total assets	136,405	136,564	135,503	135,646	140,054	140,210
EQUITY AND LIABILITIES						
EQUITY						
Share capital	17,984	17,984	17,984	17,984	17,984	17,984
Share premium	2,949	2,949	2,949	2,949	2,949	2,949
Statutory reserve	6,036	5,994	6,031	5,994	6,035	5,994
Retained earnings (Accumulated losses)	46,913	46,715	47,075	46,915	54,345	54,154
Total Equity attributable to shareholders of parent company	73,882		74,039		81,313	
Total equity	73,882	73,642	74,039	73,842	81,313	81,081
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	5,179	5,179	5,326	5,326	5,525	5,525
Total non-current provisions	5,179	5,179	5,326	5,326	5,525	5,525
Non-current lease liabilities	12,710	12,701	18,673	18,658	14,353	14,342
Deferred tax liabilities	388	394	1,998	2,003	1,225	1,231
Total non-current liabilities	18,277	18,274	25,997	25,987	21,103	21,098
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	35,284	35,700	25,256	25,617	28,793	29,198
Current lease liabilities	6,274	6,269	8,087	8,083	6,159	6,154
Current tax liabilities, current	2,688	2,679	1,952	1,945	2,686	2,679
Contract liabilities, current/ Deferred current revenue	0	0	172	172	0	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	44,246	44,648	35,467	35,817	37,638	38,031
Total current liabilities	44,246	44,648	35,467	35,817	37,638	38,031
Total liabilities	62,523	62,922	61,464	61,804	58,741	59,129
Total equity and liabilities	136,405	136,564	135,503	135,646	140,054	140,210
Number of outstanding shares	179837400	179837400	179837400	179837400	179837400	179837400
Net assets per share	0.411	0.409	0.412	0.411	0.452	0.451

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/U audited					
	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	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						
Spares and consumables	6,218	6,218	5,316	5,316	6,222	6,222
Allowance for slow moving and obsolete inventories	3,192	3,192	2,853	2,853	3,051	3,051
Total current inventories	3,026	3,026	2,463	2,463	3,171	3,171
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	5,363	5,363	4,872	4,872	5,026	5,026
Receivables due from related parties	8,470	8,470	5,172	5,172	3,950	3,950
PREPAYMENTS AND ACCRUED INCOME						
Allowance for expected credit losses	507	507	436	436	507	507
Total trade and other current receivables	13,326	13,326	9,608	9,608	8,469	8,469
CASH AND CASH EQUIVALENTS						
CASH						
Balances with banks	20,184	20,183	2,273	2,272	20,771	20,771
Total cash	20,184	20,183	2,273	2,272	20,771	20,771
CASH EQUIVALENTS						
Total cash and cash equivalents	20,184	20,183	2,273	2,272	20,771	20,771
Short-term deposits, not classified as cash equivalents	27,846	27,846	9,846	9,846	27,846	27,846

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

Allowance for expected credit losses	100	100	171	171	100	100
Total cash and bank balances	47,930	47,929	11,948	11,947	48,517	48,517
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	5,179	5,179	5,326	5,326	5,525	5,525
Total Non-current provisions for employee benefits	5,179	5,179	5,326	5,326	5,525	5,525
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	7,069	7,069	7,777	7,777	6,107	6,107
Payables to related parties	7,067	7,488	1,176	1,547	1,735	2,143
ACCRUALS AND DEFERRED INCOME						
Accruals	21,148	21,143	16,303	16,293	20,951	20,948
Total accruals and deferred income	21,148	21,143	16,303	16,293	20,951	20,948
Total trade and other current payables	35,284	35,700	25,256	25,617	28,793	29,198
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						