

Statement of Financial position, Current/ non-current	Consolidated 31/12/2025	Standalone 31/12/2025	Consolidated 31/12/2024	Standalone 31/12/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 30/06/2025	Standalone 30/06/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	22,063,432	579,717	22,063,432	579,717	22,063,432	579,717
Property, plant and equipment	13,496,027	437,181	11,807,883	459,498	11,449,171	471,605
Intangible assets other than goodwill	3,408,256	0	3,555,829	0	3,533,992	
Right-of-use assets	53,578	53,578	64,425	62,601	57,726	57,726
Investments in subsidiaries		36,615,312		36,809,382		36,713,847
Investments in associates	345,326	345,326	554,157	554,157	345,326	345,326
Deferred tax assets	1,269,213	224,586	1,475,105	354,566	1,454,035	299,305
Total non-current assets	40,635,832	38,255,700	39,520,831	38,819,921	38,903,682	38,467,526
CURRENT ASSETS						
Current inventories	1,289,675	597,993	1,251,686	615,287	1,915,220	1,290,639
Trade and other current receivables	7,331,166	18,060,521	6,496,121	16,435,124	5,612,882	16,064,410
Cash and bank balances	614,078	574,648	663,206	587,699	252,268	208,386
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	9,234,919	19,233,162	8,411,013	17,638,110	7,780,370	17,563,435
Total current assets	9,234,919	19,233,162	8,411,013	17,638,110	7,780,370	17,563,435
Total assets	49,870,751	57,488,862	47,931,844	56,458,031	46,684,052	56,030,961
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	4,933,025	4,933,025	4,933,025	4,933,025	4,933,025	4,933,025
Share premium	13,550,576	13,550,576	13,550,576	13,550,576	13,550,576	13,550,576
Statutory reserve	1,543,867	1,372,497	1,436,224	1,340,068	1,436,224	1,340,068
Other reserves	579,717	579,717	579,717	579,717	579,717	579,717
Retained earnings (accumulated Losses)	(13,580,624)	3,902,576	(11,870,869)	3,670,695	(13,112,198)	3,610,715
Total equity attributable to owners of parent	7,026,561		8,628,673		7,387,344	
Total equity	7,026,561	24,338,391	8,628,673	24,074,081	7,387,344	24,014,101
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	815,213	159,444	818,244	136,615	874,483	150,398
Total non-current provisions	815,213	159,444	818,244	136,615	874,483	150,398
Borrowings, non current	19,456,816	17,977,257	23,018,435	22,835,651	21,174,993	21,061,984
Non-current lease liabilities	70,171	70,171	56,201	56,201	59,380	59,380
Total non-current liabilities	20,342,200	18,206,872	23,892,880	23,028,467	22,108,856	21,271,762
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	17,139,270	10,194,286	13,761,621	7,773,806	14,731,724	8,344,671
Borrowings, current	5,342,359	4,728,952	1,595,290	1,544,540	2,402,906	2,347,205
Current lease liabilities	12,272	12,272	53,380	37,137	11,533	11,533
Current tax liabilities, current	8,089	8,089	0	0	41,689	41,689
Total current liabilities other than liabilities included in disposal groups classified as held for sale	22,501,990	14,943,599	15,410,291	9,355,483	17,187,852	10,745,098
Total current liabilities	22,501,990	14,943,599	15,410,291	9,355,483	17,187,852	10,745,098
Total liabilities	42,844,190	33,150,471	39,303,171	32,383,950	39,296,708	32,016,860
Total equity and liabilities	49,870,751	57,488,862	47,931,844	56,458,031	46,684,052	56,030,961
Number of outstanding shares	49330250	4933025	4933025	49330250	4933025	49330250
Net assets per share	0.142	0.493	0.175	0.488	0.150	0.487

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/12/2025	Standalone 31/12/2025	Consolidated 31/12/2024	Standalone 31/12/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 30/06/2025	Standalone 30/06/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQ UITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	254,307	254,307	303,942	303,942	832,002	832,002
Current inventories in transit					88,431	88,431
Finished goods	1,460,780	432,953	1,321,925	388,519	1,407,338	450,605
Current spare parts	369,855	33,150	403,121	45,243	382,716	42,018
Allowance for slow moving and obsolete inventories	795,267	122,417	777,302	122,417	795,267	122,417
Total inventories, current	1,289,675	597,993	1,251,686	615,287	1,915,220	1,290,639
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	8,341,358	668,902	8,011,138	995,561	7,408,997	654,010
Receivables due from related parties	395,023	17,372,122	292,282	15,578,359	252,857	15,671,121
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	306,827	106,474	439,237	197,169	184,078	26,483
Advances	777,617	236,689	352,897	78,609	426,643	12,838
Total prepayments and accrued income	1,084,444	343,163	792,134	275,778	610,721	39,321
Other receivables	2,139,223	205,701	2,153,380	228,653	1,832,598	229,325
Allowance for expected credit losses	4,628,882	529,367	4,752,813	643,227	4,492,291	529,367

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
09 Feb 2026

Total trade and other current receivables	7,331,166	18,060,521	6,496,121	16,435,124	5,612,882	16,064,410
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	57,919	20,553	52,238	16,387	28,358	746
Balances with banks	556,159	554,095	610,968	571,312	223,910	207,640
Total cash	614,078	574,648	663,206	587,699	252,268	208,386
CASH EQ UIVALENTS						
Total cash and cash equivalents	614,078	574,648	663,206	587,699	252,268	208,386
Total cash and bank balances	614,078	574,648	663,206	587,699	252,268	208,386
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	579,717	579,717	579,717	579,717	579,717	579,717
Total reserves	579,717	579,717	579,717	579,717	579,717	579,717
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	815,213	159,444	818,244	136,615	874,483	150,398
Total non-current provisions for employee benefits	815,213	159,444	818,244	136,615	874,483	150,398
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	19,456,816	17,977,257	23,018,435	22,835,651	21,174,993	21,061,984
Total borrowings, non current	19,456,816	17,977,257	23,018,435	22,835,651	21,174,993	21,061,984
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,167,567	1,746,467	5,243,957	2,067,064	4,491,977	2,095,052
Payables to related parties	6,660,090	5,381,320	5,081,523	4,447,575	5,279,732	4,160,906
ACCRUALS AND DEFERRED INCOME						
Other payables	6,311,613	3,066,499	3,436,141	1,259,167	4,960,015	2,088,713
Total trade and other current payables	17,139,270	10,194,286	13,761,621	7,773,806	14,731,724	8,344,671
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	5,069,695	4,456,288	1,595,290	1,544,540	2,375,094	2,319,393
Other borrowings, current	272,664	272,664			27,812	27,812
Total borrowings, current	5,342,359	4,728,952	1,595,290	1,544,540	2,402,906	2,347,205