

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/03/2024	Standalone 31/03/2024	Consolidated 30/06/2024	Standalone 30/06/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	22,063,432	579,717	22,228,249	579,717	22,063,432	579,717
Property, plant and equipment	11,631,873	472,876	10,978,923	463,402	11,905,336	440,035
Intangible assets other than goodwill	3,545,773	0	3,908,959	0	3,556,241	
Right-of-use assets	60,527	60,527	333,063	70,715	79,029	66,749
Investments in subsidiaries	0	36,767,147	0	36,972,953	0	36,869,677
Investments in associates	554,157	554,157	735,242	735,242	636,778	636,778
Deferred tax assets	1,439,565	360,417	1,331,920	369,197	1,498,921	356,772
Total non-current assets	39,295,327	38,794,841	39,516,356	39,191,226	39,739,737	38,949,728
CURRENT ASSETS						
Current inventories	1,618,644	1,065,544	885,940	411,216	1,285,593	822,073
Trade and other current receivables	6,281,273	16,492,076	7,354,283	15,212,470	6,758,781	15,576,450
Cash and bank balances	306,278	159,142	657,965	364,724	569,240	481,914
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	8,206,195	17,716,762	8,898,188	15,988,410	8,613,614	16,880,437
Total current assets	8,206,195	17,716,762	8,898,188	15,988,410	8,613,614	16,880,437
Total assets	47,501,522	56,511,603	48,414,544	55,179,636	48,353,351	55,830,165
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	1,436,224	1,340,068	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)	(12,428,336)	3,701,609	(9,485,557)	3,868,683	(10,328,335)	3,798,310
Total equity attributable to owners of parent	8,071,206		11,013,985		10,171,207	
Total equity	8,071,206	24,104,995	11,013,985	24,272,069	10,171,207	24,201,696
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	826,374	134,629	985,347	300,740	903,401	171,063
Total non-current provisions	826,374	134,629	985,347	300,740	903,401	171,063
Borrowings, non current	22,268,470	22,140,637	23,645,954	23,645,954	22,940,355	22,767,747
Non-current lease liabilities	56,201	56,201	655,268	68,241	69,534	69,534
Total non-current liabilities	23,151,045	22,331,467	25,286,569	24,014,935	23,913,290	23,008,344
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	14,081,614	8,095,122	10,851,415	5,782,579	12,738,439	7,151,373
Borrowings, current	2,139,240	1,937,845	1,192,207	1,065,056	1,487,774	1,442,354
Current lease liabilities	53,380	37,137	61,137	37,137	40,047	23,804
Current tax liabilities, current	5,037	5,037	9,231	7,860	2,594	2,594
Total current liabilities other than liabilities included in disposal groups classified as held for sale	16,279,271	10,075,141	12,113,990	6,892,632	14,268,854	8,620,125
Total current liabilities	16,279,271	10,075,141	12,113,990	6,892,632	14,268,854	8,620,125
Total liabilities	39,430,316	32,406,608	37,400,559	30,907,567	38,182,144	31,628,469
Total equity and liabilities	47,501,522	56,511,603	48,414,544	55,179,636	48,353,351	55,830,165
Number of outstanding shares	49330250	49330250	49330250	49330250	49330250	49330250
Net assets per share	0.164	0.489	0.223	0.492	0.206	0.491

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/03/2024	Standalone 31/03/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 30/06/2024	Standalone 30/06/2024
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	799,653	626,661	166,072	166,072	389,970	389,971
Work in progress					227,611	227,611
Finished goods	1,382,652	519,283	1,030,890	322,410	1,032,039	281,757
Current spare parts	213,641	42,018	405,230	45,152	413,274	45,152
Allowance for slow moving and obsolete inventories	777,302	122,418	716,252	122,418	777,301	122,418
Total inventories, current	1,618,644	1,065,544	885,940	411,216	1,285,593	822,073
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	7,674,991	822,977	9,078,578	917,371	9,917,144	877,182
Receivables due from related parties	292,283	15,801,869	281,451	14,087,128	376,007	15,139,083
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	343,423	173,324	530,387	558,788	161,828	38,308
Advances	443,013	50,110	561,930	112,224	170,736	5,571
Total prepayments and accrued income	786,436	223,434	1,092,317	671,012	332,564	43,879
Other receivables	2,280,376	287,023	1,738,562	211,892	822,758	159,533
Allowance for expected credit losses	4,752,813	643,227	4,836,625	674,933	4,689,692	643,227

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 May 2025

Total trade and other current receivables	6,281,273	16,492,076	7,354,283	15,212,470	6,758,781	15,576,450
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	62,571	24,191	55,278	22,538	32,417	0
Balances with banks	243,707	134,951	602,687	342,186	536,823	481,914
Total cash	306,278	159,142	657,965	364,724	569,240	481,914
CASH EQ UIVALENTS						
Total cash and cash equivalents	306,278	159,142	657,965	364,724	569,240	481,914
Total cash and bank balances	306,278	159,142	657,965	364,724	569,240	481,914
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	826,374	134,629	985,347	300,740	903,401	171,063
Total non-current provisions for employee benefits	826,374	134,629	985,347	300,740	903,401	171,063
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	22,268,470	22,140,637	23,645,954	23,645,954	22,940,355	22,767,747
Total borrowings, non current	22,268,470	22,140,637	23,645,954	23,645,954	22,940,355	22,767,747
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,726,079	1,934,264	4,613,964	2,000,720	5,093,865	2,143,171
Payables to related parties	5,162,210	4,789,304	2,772,729	2,467,184	4,323,365	3,582,447
ACCRUALS AND DEFERRED INCOME						
Other payables	4,193,325	1,371,554	3,464,722	1,314,675	3,321,209	1,425,755
Total trade and other current payables	14,081,614	8,095,122	10,851,415	5,782,579	12,738,439	7,151,373
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	2,139,240	1,937,845	1,192,207	1,065,056	1,487,774	1,442,354
Total borrowings, current	2,139,240	1,937,845	1,192,207	1,065,056	1,487,774	1,442,354

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 May 2025