

Statement of Financial position, Current/ non-current	Unaudited				Actuals/Omani Rial/Unaudited	
	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	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	13,273,200	413,313	11,631,873	472,876	11,449,171	471,605
Intangible assets other than goodwill	3,354,109		3,545,773		3,533,992	
Right-of-use assets	51,504	51,504	60,527	60,527	57,726	57,726
Investments in subsidiaries	0	36,572,880	0	36,767,147	0	36,713,847
Investments in associates	345,326	345,326	554,157	554,157	345,326	345,326
Deferred tax assets	1,164,701	179,500	1,439,565	360,417	1,454,035	299,305
Total non-current assets	40,252,272	38,142,240	39,295,327	38,794,841	38,903,682	38,467,526
CURRENT ASSETS						
Current inventories	1,868,252	1,075,536	1,618,644	1,065,544	1,915,220	1,290,639
Trade and other current receivables	7,211,690	18,637,453	6,281,273	16,492,076	5,612,882	16,064,410
Cash and bank balances	1,126,163	855,841	306,278	159,142	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	10,206,105	20,568,830	8,206,195	17,716,762	7,780,370	17,563,435
Total current assets	10,206,105	20,568,830	8,206,195	17,716,762	7,780,370	17,563,435
Total assets	50,458,377	58,711,070	47,501,522	56,511,603	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	1,490,000	1,393,844	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)	(13,780,248)	4,094,695	(12,428,337)	3,701,609	(13,112,198)	3,610,715
Total equity attributable to owners of parent	6,773,070		8,071,205		7,387,344	
Total equity	6,773,070	24,551,857	8,071,205	24,104,995	7,387,344	24,014,101
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	824,626	169,129	826,374	134,629	874,483	150,398
Total non-current provisions	824,626	169,129	826,374	134,629	874,483	150,398
Borrowings, non current	21,155,685	19,793,653	22,661,775	22,533,942	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	22,050,482	20,032,953	23,544,350	22,724,772	22,108,856	21,271,762
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	18,000,941	11,122,723	14,081,615	8,095,122	14,731,724	8,344,671
Borrowings, current	3,621,612	2,991,265	1,745,935	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	0	0	5,037	5,037	41,689	41,689
Total current liabilities other than liabilities included in disposal groups classified as held for sale	21,634,825	14,126,260	15,885,967	9,681,836	17,187,852	10,745,098
Total current liabilities	21,634,825	14,126,260	15,885,967	9,681,836	17,187,852	10,745,098
Total liabilities	43,685,307	34,159,213	39,430,317	32,406,608	39,296,708	32,016,860
Total equity and liabilities	50,458,377	58,711,070	47,501,522	56,511,603	46,684,052	56,030,961
Number of outstanding shares	49330250	49330250	49330250	49330250	49330250	49330250
Net assets per share	0.137	0.498	0.164	0.489	0.150	0.487

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	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	720,710	720,710	626,661	626,661	832,003	832,003
Current inventories in transit					88,431	88,431
Finished goods	1,566,154	451,208	1,382,652	519,283	1,407,338	450,605
Current spare parts	376,656	26,036	386,633	42,018	382,716	42,018
Allowance for slow moving and obsolete inventories	795,268	122,418	777,302	122,418	795,268	122,418
Total inventories, current	1,868,252	1,075,536	1,618,644	1,065,544	1,915,220	1,290,639
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	8,071,837	691,298	7,674,991	822,977	7,413,134	654,010
Receivables due from related parties	578,777	17,667,060	292,283	15,801,869	479,985	15,671,121
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	233,704	67,826	343,423	173,324	187,833	26,483
Advances	954,653	404,253	443,013	50,110	431,416	12,838
Total prepayments and accrued income	1,188,357	472,079	786,436	223,434	619,249	39,321
Other receivables	2,001,601	336,383	2,280,376	287,023	1,728,410	229,325
Allowance for expected credit losses	4,628,882	529,367	4,752,813	643,227	4,627,896	529,367

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

Total trade and other current receivables	7,211,690	18,637,453	6,281,273	16,492,076	5,612,882	16,064,410
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	62,724	26,872	62,571	24,191	25,977	746
Balances with banks	1,063,439	828,969	243,707	134,951	226,291	207,640
Total cash	1,126,163	855,841	306,278	159,142	252,268	208,386
CASH EQ UIVALENTS						
Total cash and cash equivalents	1,126,163	855,841	306,278	159,142	252,268	208,386
Total cash and bank balances	1,126,163	855,841	306,278	159,142	252,268	208,386
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
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	824,626	169,129	826,374	134,629	874,483	150,398
Total non-current provisions for employee benefits	824,626	169,129	826,374	134,629	874,483	150,398
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	21,155,685	19,793,653	22,661,775	22,533,942	21,174,993	21,061,984
Total borrowings, non current	21,155,685	19,793,653	22,661,775	22,533,942	21,174,993	21,061,984
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	3,885,142	1,605,047	4,726,079	1,934,264	4,708,703	2,083,519
Payables to related parties	6,905,469	5,605,083	5,162,210	4,789,304	5,516,347	4,160,905
ACCRUALS AND DEFERRED INCOME						
Other payables	7,210,330	3,912,593	4,193,326	1,371,554	4,506,674	2,100,247
Total trade and other current payables	18,000,941	11,122,723	14,081,615	8,095,122	14,731,724	8,344,671
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	3,621,612	2,991,265	1,745,935	1,544,540	2,402,906	2,347,205
Total borrowings, current	3,621,612	2,991,265	1,745,935	1,544,540	2,402,906	2,347,205