

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	3,807,909	4,524,210	4,341,112
Investment property	225,000	225,000	225,000
Intangible assets other than goodwill			0
Right-of-use assets	416,760	520,933	494,890
Total non-current assets	4,449,669	5,270,143	5,061,002
CURRENT ASSETS			
Current inventories	2,165,582	2,156,330	2,069,685
Trade and other current receivables	3,149,353	2,308,986	1,900,660
Cash and bank balances	31,860	315,601	254,502
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	5,346,795	4,780,917	4,224,847
Total current assets	5,346,795	4,780,917	4,224,847
Total assets	9,796,464	10,051,060	9,285,849
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	5,500,000	5,500,000	5,500,000
Share premium	88,199	88,199	88,199
Statutory reserve	1,833,333	1,833,333	1,833,333
Retained earnings (accumulated Losses)	243,525	(55,965)	(70,354)
Total equity	7,665,057	7,365,567	7,351,178
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	276,512	314,101	272,107
Total non-current provisions	276,512	314,101	272,107
Non-current lease liabilities	360,431	493,745	438,887
Deferred tax liabilities	68,372	172,074	68,372
Total non-current liabilities	705,315	979,920	779,366
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,235,720	1,630,199	1,050,200
Borrowings, current	85,267		
Current lease liabilities	105,105	75,374	105,105
Total current liabilities other than liabilities included in disposal groups classified as held for sale	1,426,092	1,705,573	1,155,305
Total current liabilities	1,426,092	1,705,573	1,155,305
Total liabilities	2,131,407	2,685,493	1,934,671
Total equity and liabilities	9,796,464	10,051,060	9,285,849
Number of outstanding shares	55000000	55000000	55000000
Net assets per share	0.139	0.134	0.134

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
Investment properties under construction or development	225,000	225,000	225,000
Total investment properties at cost	225,000	225,000	225,000
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	225,000	225,000	225,000
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	673,236	457,332	534,379
Finished goods	953,250	1,266,428	1,244,308
Other inventories	692,299	667,906	681,068
Allowance for slow moving and obsolete inventories	153,203	235,336	390,070
Total inventories, current	2,165,582	2,156,330	2,069,685
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	3,023,558	2,676,648	1,855,083
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Advances	125,795	100,036	45,577
Total prepayments and accrued income	125,795	100,036	45,577
Other receivables		11,365	
Allowance for expected credit losses		479,063	
Total trade and other current receivables	3,149,353	2,308,986	1,900,660
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand		4,950	
Balances with banks	31,860	310,651	254,502
Total cash	31,860	315,601	254,502
CASH EQUIVALENTS			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
26 Oct 2025

Total cash and cash equivalents	31,860	315,601	254,502
Total cash and bank balances	31,860	315,601	254,502
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	276,512	314,101	272,107
Total non-current provisions for employee benefits	276,512	314,101	272,107
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	628,656	887,496	624,986
ACCRUALS AND DEFERRED INCOME			
Accruals	607,064	742,703	425,214
Total accruals and deferred income	607,064	742,703	425,214
Total trade and other current payables	1,235,720	1,630,199	1,050,200
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	85,267		
Total borrowings, current	85,267		

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