

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	3,484,261	4,171,075	3,631,138
Investment property	225,000	225,000	225,000
Right-of-use assets	2,128,762	494,890	2,149,810
Total non-current assets	5,838,023	4,890,965	6,005,948
CURRENT ASSETS			
Current inventories	1,907,976	2,111,416	2,128,356
Trade and other current receivables	3,839,945	3,156,495	3,283,759
Cash and bank balances	196,442	110,021	248,911
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	5,944,363	5,377,932	5,661,026
Total current assets	5,944,363	5,377,932	5,661,026
Total assets	11,782,386	10,268,897	11,666,974
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)	122,105	61,362	226,857
Total equity	7,543,637	7,482,894	7,648,389
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	277,878	272,251	276,327
Total non-current provisions	277,878	272,251	276,327
Borrowings, non current		150,000	
Non-current lease liabilities	2,095,479	438,887	2,101,482
Deferred tax liabilities	24,700	68,372	24,700
Total non-current liabilities	2,398,057	929,510	2,402,509
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,076,860	1,751,388	1,080,594
Borrowings, current	500,489		292,536
Current lease liabilities	146,998	105,105	146,998
Current tax liabilities, current	116,345		95,948
Total current liabilities other than liabilities included in disposal groups classified as held for sale	1,840,692	1,856,493	1,616,076
Total current liabilities	1,840,692	1,856,493	1,616,076
Total liabilities	4,238,749	2,786,003	4,018,585
Total equity and liabilities	11,782,386	10,268,897	11,666,974
Number of outstanding shares	55000000	55000000	55000000
Net assets per share	0.137	0.136	0.139

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
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 completed	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	527,569	521,897	609,232
Finished goods	928,181	1,286,239	1,094,357
Other inventories	739,751	693,350	698,445
Allowance for slow moving and obsolete inventories	287,525	390,070	273,678
Total inventories, current	1,907,976	2,111,416	2,128,356
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,062,470	3,514,094	3,331,461
Receivables due from related parties	0		285,833
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	66,735		78,077
Advances	216,796	91,349	46,976
Total prepayments and accrued income	283,531	91,349	125,053
Other receivables	11,365	11,365	16,366
Allowance for expected credit losses	517,421	460,313	474,954
Total trade and other current receivables	3,839,945	3,156,495	3,283,759
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	4,202	4,189	1,993

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Apr 2026

Balances with banks	192,240	105,832	246,918
Total cash	196,442	110,021	248,911
CASH EQUIVALENTS			
Total cash and cash equivalents	196,442	110,021	248,911
Total cash and bank balances	196,442	110,021	248,911
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Other Employee Benefits, non current	277,878	272,251	276,327
Total non-current provisions for employee benefits	277,878	272,251	276,327
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current		150,000	
Total borrowings, non current		150,000	
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	1,074,042	1,573,150	672,782
Payables to related parties	2,818	178,238	209
ACCRUALS AND DEFERRED INCOME			
Accruals			407,603
Total accruals and deferred income			407,603
Total trade and other current payables	1,076,860	1,751,388	1,080,594
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	500,489		292,536
Total borrowings, current	500,489		292,536