

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	6,033,077	5,572,302	6,027,730
Right-of-use assets	398,484	482,375	419,457
Other non-current financial assets	91,274	61,354	91,274
Total non-current assets	6,522,835	6,116,031	6,538,461
CURRENT ASSETS			
Current inventories	1,806,925	1,781,010	1,749,551
Trade and other current receivables	699,441	763,777	800,118
Cash and bank balances	361,055	332,331	291,087
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,867,421	2,877,118	2,840,756
Total current assets	2,867,421	2,877,118	2,840,756
Total assets	9,390,256	8,993,149	9,379,217
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	6,250,000	6,250,000	6,250,000
Statutory reserve	372,523	371,658	372,523
Retained earnings (accumulated Losses)	(68,802)	(152,411)	(122,011)
Total equity	6,553,721	6,469,247	6,500,512
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	206,466	193,706	201,999
Non-current provision for abandonment and site restoration	149,487	145,131	148,373
Total non-current provisions	355,953	338,837	350,372
Borrowings, non current	1,088,943	769,935	1,130,138
Non-current lease liabilities	374,547	461,368	396,803
Deferred tax liabilities	135,566	130,855	135,566
Total non-current liabilities	1,955,009	1,700,995	2,012,879
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	464,604	448,410	472,645
Borrowings, current	319,391	301,915	306,278
Current lease liabilities	86,821	71,262	85,583
Current tax liabilities, current	10,710	1,320	1,320
Total current liabilities other than liabilities included in disposal groups classified as held for sale	881,526	822,907	865,826
Total current liabilities	881,526	822,907	865,826
Total liabilities	2,836,535	2,523,902	2,878,705
Total equity and liabilities	9,390,256	8,993,149	9,379,217
Number of outstanding shares	62500000	62500000	62500000
Net assets per share	0.105	0.104	0.104

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 AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	1,597,470	1,664,258	1,616,320
Finished goods	638,534	516,204	558,164
Current spare parts	262,370	292,454	266,516
Allowance for slow moving and obsolete inventories	691,449	691,906	691,449
Total inventories, current	1,806,925	1,781,010	1,749,551
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	655,336	690,535	753,105
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	34,865	41,437	39,683
Advances			6,582
Total prepayments and accrued income	34,865	41,437	46,265
Other receivables	165,493	188,058	157,001
Allowance for expected credit losses	156,253	156,253	156,253
Total trade and other current receivables	699,441	763,777	800,118
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	7,000	7,000	7,000
Balances with banks	354,055	325,331	284,087
Total cash	361,055	332,331	291,087
CASH EQUIVALENTS			
Total cash and cash equivalents	361,055	332,331	291,087

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

Total cash and bank balances	361,055	332,331	291,087
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	206,466	193,706	201,999
Total non-current provisions for employee benefits	206,466	193,706	201,999
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	1,088,943	769,935	1,130,138
Total borrowings, non current	1,088,943	769,935	1,130,138
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	330,824	305,684	380,849
ACCRUALS AND DEFERRED INCOME			
Other payables	133,780	142,726	91,796
Total trade and other current payables	464,604	448,410	472,645
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	319,391	301,915	306,278
Total borrowings, current	319,391	301,915	306,278

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26 Apr 2026