

Statement of Financial position, Current/ non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	175,280	1,623	192,313	1,848	182,292	1,736
Intangible assets other than goodwill	534	0	0	0	0	0
Right-of-use assets	146,477	0	151,677	0	146,477	0
Investment property	620,000	0	620,000	0	620,000	0
Investments in subsidiaries	0	1,417,542	0	1,385,042	0	1,417,542
Deferred tax assets	25,284	0	25,284	0	19,284	0
Trade and other non-current receivables	0	28,223	0	28,223	0	28,223
Non-current financial assets at fair value through other comprehensive income	377,588	377,588	385,344	385,344	416,784	416,784
Other non-current financial assets	78,000	78,000	78,000	78,000	78,000	78,000
Other non-current non-financial assets	784,105	0	925,000	0	868,000	0
Total non-current assets	2,207,268	1,902,976	2,377,618	1,878,457	2,330,837	1,942,285
CURRENT ASSETS						
Cash and bank balances	(199,028)	(215,945)	(223,650)	(247,811)	(199,762)	(223,517)
Trade and other current receivables	142,071	273,427	40,352	361,281	85,263	295,237
Current inventories	107,050	0	101,875	0	92,279	0
Current financial assets at fair value through profit or loss	20,313	20,313	203,764	193,334	24,122	24,122
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	70,406	77,795	122,341	306,804	1,902	95,842
Total current assets	70,406	77,795	122,341	306,804	1,902	95,842
Total assets	2,277,674	1,980,771	2,499,959	2,185,261	2,332,739	2,038,127
EQUITY AND LIABILITIES						
EQ UITY						
Issued capital	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Statutory reserve	0	0	357,720	219,480	357,720	219,480
Other reserves	(335,548)	(335,548)	(304,578)	(304,578)	(271,811)	(271,811)
Retained earnings (accumulated Losses)	(888,098)	(883,650)	(1,188,573)	(1,040,551)	(1,261,140)	(1,121,070)
Total equity attributable to owners of parent	1,776,354		1,864,569		1,824,769	
Non-controlling interests	57,744		43,689		62,928	
Total equity	1,834,098	1,780,802	1,908,258	1,874,351	1,887,697	1,826,599
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	40,128	34,415	37,927	35,463	41,265	36,851
Total non-current provisions	40,128	34,415	37,927	35,463	41,265	36,851
Trade and other non-current payables						
Non-current lease liabilities	173,690	0	163,807	0	168,434	0
Deferred tax liabilities	96,684	0	96,610	0	90,684	0
Total non-current liabilities	310,502	34,415	298,344	35,463	300,383	36,851
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	133,074	165,554	293,357	275,447	137,594	174,677
Current lease liabilities	0	0	0	0	5,256	0
Current tax liabilities, current	0	0	0	0	1,809	0
Total current liabilities	133,074	165,554	293,357	275,447	144,659	174,677
Total liabilities	443,576	199,969	591,701	310,910	445,042	211,528
Total equity and liabilities	2,277,674	1,980,771	2,499,959	2,185,261	2,332,739	2,038,127
Number of shares outstanding	30000000	30000000	30000000	300000000	30000000	30000000
Net assets per share	0.061	0.064	0.064	0.062	0.061	0.061

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Actuals/Omani Rial/Unaudited	
			Consolidated 30/06/2024	Standalone 30/06/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
OTHER NON-CURRENT NON-FINANCIAL ASSETS				
Miscellaneous non-current non-financial assets	784,105	0	925,000	0
Total Other non-current non-financial assets	784,105	0	925,000	0
TRADE AND OTHER NON-CURRENT RECEIVABLES				
RECEIVABLES DUE FROM RELATED PARTIES				
Receivables due from other related parties	0	28,223	0	28,223
Total Receivables due from related parties	0	28,223	0	28,223
Total trade and other non-current receivables	0	28,223	0	28,223
CURRENT ASSETS				
CASH AND BANK BALANCES				
CASH				
Cash on hand	1,393	31	210	87
Balances with banks	15,955	400	24,418	380
Total cash	17,348	431	24,628	467
CASH EQUIVALENTS				
Other cash and cash equivalents	(216,376)	(216,376)	(248,278)	(248,278)
Total cash equivalents	(216,376)	(216,376)	(248,278)	(248,278)
Total cash and cash equivalents	(199,028)	(215,945)	(223,650)	(247,811)
Total cash and bank balances	(199,028)	(215,945)	(223,650)	(247,811)

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
10 Aug 2025

TRADE AND OTHER RECEIVABLES				
Trade receivables	117,165	0	24,080	0
RECEIVABLES DUE FROM RELATED PARTIES				
Due from subsidiaries, Associates and Joint venture	650	0	650	0
Receivables due from other related parties		259,301		351,894
Total Receivables due from related parties	650	259,301	650	351,894
PREPAYMENTS AND ACCRUED INCOME				
Prepayments	8,040	6,465	6,997	5,561
Contract assets, current/ Accrued revenue, current	7,073	7,073	3,184	3,184
Total prepayments and accrued income	15,113	13,538	10,181	8,745
Other receivables	9,143	588	5,441	642
Total trade and other current receivables	142,071	273,427	40,352	361,281
INVENTORIES				
Finished goods	107,050	0	101,875	0
Total current inventories	107,050	0	101,875	0
OTHER CURRENT NON-FINANCIAL ASSETS				
EQUITY				
OTHER RESERVES				
Special and general reserve	0	0	24,541	24,541
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(335,548)	(335,548)	(329,119)	(329,119)
Total other reserves	(335,548)	(335,548)	(304,578)	(304,578)
LIABILITIES				
NON-CURRENT LIABILITIES				
TRADE AND OTHER NON-CURRENT PAYABLES				
PAYABLES DUE TO RELATED PARTIES				
Due to subsidiaries, Associates and Joint venture			0	
Total payables due to related parties			0	
Total trade and other non-current payables			0	
PROVISIONS FOR EMPLOYEE BENEFITS, NON CURRENT				
Employee End of Term Benefits, non current	40,128	34,415	37,927	35,463
Total provisions for employee benefits, non current	40,128	34,415	37,927	35,463
BORROWINGS, NON CURRENT				
CURRENT LIABILITIES				
TRADE AND OTHER CURRENT PAYABLES				
Trade payable	102,288	41,755	256,381	191,000
PAYABLES DUE TO RELATED PARTIES				
Payables due to other related parties	0	120,993	0	78,571
Total payables due to related parties	0	120,993	0	78,571
ACCRUALS AND DEFERRED INCOME CLASSIFIED AS CURRENT				
Accruals	30,786	2,806	36,976	5,876
Total accruals and deferred income classified as current	30,786	2,806	36,976	5,876
Total trade and other current payables	133,074	165,554	293,357	275,447
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT				
BORROWINGS, CURRENT				