

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	169,035	1,567	187,717	1,791	182,292	1,736
Intangible assets other than goodwill	534					
Right-of-use assets	146,477		151,677		146,477	
Investment property	620,000		620,000		620,000	
Investments in subsidiaries		1,417,542		1,385,042		1,417,542
Deferred tax assets	25,284		25,284		19,284	
Trade and other non-current receivables		28,223		28,223		28,223
Non-current financial assets at fair value through other comprehensive income	389,802	389,802	341,497	341,497	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			896,643		868,000	
Total non-current assets	1,429,132	1,915,134	2,300,818	1,834,553	2,330,837	1,942,285
CURRENT ASSETS						
Cash and bank balances	(213,247)	(222,132)	(211,613)	(228,440)	(199,762)	(223,517)
Trade and other current receivables	107,025	269,698	59,103	325,797	85,263	295,237
Current inventories	109,883		101,843		92,279	
Current financial assets at fair value through profit or loss	231,977	231,977	45,960	45,960	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	235,638	279,543	(4,707)	143,317	1,902	95,842
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	784,105					
Total current assets	1,019,743	279,543	(4,707)	143,317	1,902	95,842
Total assets	2,448,875	2,194,677	2,296,111	1,977,870	2,332,739	2,038,127
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Statutory reserve			357,720	219,480	357,720	219,480
Other reserves	(323,334)	(323,334)	(348,425)	(348,425)	(271,811)	(271,811)
Retained earnings (accumulated Losses)	(910,243)	(894,643)	(1,228,451)	(1,083,769)	(1,261,140)	(1,121,070)
Total equity attributable to owners of parent	1,766,423		1,780,844		1,824,769	
Non-controlling interests	52,277		42,093		62,928	
Total equity	1,818,700	1,782,023	1,822,937	1,787,286	1,887,697	1,826,599
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	40,831	34,415	38,967	36,157	41,265	36,851
Total non-current provisions	40,831	34,415	38,967	36,157	41,265	36,851
Non-current lease liabilities	168,434		163,807		168,434	
Deferred tax liabilities	96,684		96,610		90,684	
Total non-current liabilities	305,949	34,415	299,384	36,157	300,383	36,851
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Other current provisions	3,271	2,590				
Total current provisions	3,271	2,590				
Trade and other current payables	312,186	372,136	173,790	154,427	137,594	174,677
Current lease liabilities	5,256		0		5,256	
Current tax liabilities, current	3,513	3,513			1,809	
Total current liabilities	324,226	378,239	173,790	154,427	144,659	174,677
Total liabilities	630,175	412,654	473,174	190,584	445,042	211,528
Total equity and liabilities	2,448,875	2,194,677	2,296,111	1,977,870	2,332,739	2,038,127
Number of shares outstanding	30000000	30000000	30000000	30000000	30000000	30000000
Net assets per share			0.061		0.062	0.061

			Actuals/Omani Rial/Unaudited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Standalone	Consolidated	Standalone	Consolidated
	30/09/2025	30/09/2025	30/09/2024	30/09/2024
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				896,643
Total Other non-current non-financial assets				896,643
TRADE AND OTHER NON-CURRENT RECEIVABLES				
RECEIVABLES DUE FROM RELATED PARTIES				
Receivables due from other related parties	28,223		28,223	
Total Receivables due from related parties	28,223		28,223	
Total trade and other non-current receivables	28,223		28,223	
CURRENT ASSETS				
CASH AND BANK BALANCES				
CASH				
Cash on hand	10	6,268	1	2,204
Balances with banks	400	3,027	380	15,004
Total cash	410	9,295	381	17,208
CASH EQUIVALENTS				
Other cash and cash equivalents	(222,542)	(222,542)	(228,821)	(228,821)
Total cash equivalents	(222,542)	(222,542)	(228,821)	(228,821)

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

Total cash and cash equivalents	(222,132)	(213,247)	(228,440)	(211,613)
Total cash and bank balances	(222,132)	(213,247)	(228,440)	(211,613)
TRADE AND OTHER RECEIVABLES				
Trade receivables		78,135	0	41,682
RECEIVABLES DUE FROM RELATED PARTIES				
Due from subsidiaries, Associates and Joint venture		650		650
Receivables due from other related parties	251,718		316,447	
Total Receivables due from related parties	251,718	650	316,447	650
PREPAYMENTS AND ACCRUED INCOME				
Prepayments	3,843	5,360	4,567	5,920
Contract assets, current/ Accrued revenue, current	8,046	8,046	4,156	4,156
Total prepayments and accrued income	11,889	13,406	8,723	10,076
Other receivables	6,091	14,834	627	6,695
Total trade and other current receivables	269,698	107,025	325,797	59,103
INVENTORIES				
Finished goods		109,883		101,843
Total current inventories		109,883		101,843
OTHER CURRENT NON-FINANCIAL ASSETS				
EQUITY				
OTHER RESERVES				
Special and general reserve			24,541	24,541
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(323,334)	(323,334)	(372,966)	(372,966)
Total other reserves	(323,334)	(323,334)	(348,425)	(348,425)
LIABILITIES				
NON-CURRENT LIABILITIES				
TRADE AND OTHER NON-CURRENT PAYABLES				
PAYABLES DUE TO RELATED PARTIES				
PROVISIONS FOR EMPLOYEE BENEFITS, NON CURRENT				
Employee End of Term Benefits, non current	34,415	40,831	36,157	38,967
Total provisions for employee benefits, non current	34,415	40,831	36,157	38,967
BORROWINGS, NON CURRENT				
CURRENT LIABILITIES				
TRADE AND OTHER CURRENT PAYABLES				
Trade payable	244,349	295,655	62,575	138,803
PAYABLES DUE TO RELATED PARTIES				
Payables due to other related parties	127,526		87,138	
Total payables due to related parties	127,526		87,138	
ACCRUALS AND DEFERRED INCOME CLASSIFIED AS CURRENT				
Accruals		16,531	4,714	34,987
Total accruals and deferred income classified as current		16,531	4,714	34,987
Other payables	261			
Total trade and other current payables	372,136	312,186	154,427	173,790
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT				
BORROWINGS, CURRENT				