

Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	160,508	1,719	176,082	1,680	166,203	1,517
Intangible assets other than goodwill	292		0		292	
Right-of-use assets	141,277		146,477		141,277	
Investment property	620,000		620,000		620,000	
Investments in subsidiaries		1,417,542		1,417,542		1,417,542
Deferred tax assets	25,284	0	25,284	0	19,284	0
Trade and other non-current receivables		28,223		28,223	0	28,223
Non-current financial assets at fair value through other comprehensive income	427,549	427,549	330,455	330,455	342,010	342,010
Other non-current financial assets	78,000	78,000	78,000	78,000	78,000	78,000
Other non-current non-financial assets				0	0	0
Total non-current assets	1,452,910	1,953,033	1,376,298	1,855,900	1,367,066	1,867,292
CURRENT ASSETS						
Cash and bank balances	21,358	435	19,436	426	14,135	543
Trade and other current receivables	81,286	278,086	124,397	293,212	71,647	262,420
Current inventories	103,258	0	104,998	0	113,245	0
Current financial assets at fair value through profit or loss	1,443,000	1,443,000	23,805	23,805	89,500	89,500
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	1,648,902	1,721,521	272,636	317,443	288,527	352,463
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	784,105	0	811,906	0	784,105	0
Total current assets	2,433,007	1,721,521	1,084,542	317,443	1,072,632	352,463
Total assets	3,885,917	3,674,554	2,460,840	2,173,343	2,439,698	2,219,755
EQ UITY 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	15,419	15,104	357,720	219,480	0	0
Other reserves	(234,161)	(234,161)	(358,140)	(358,140)	(323,109)	(323,109)
Retained earnings (accumulated Losses)	(822,723)	(777,688)	(1,260,426)	(1,113,812)	(951,593)	(913,621)
Total equity attributable to owners of parent	1,958,535		1,739,154		1,725,298	
Non-controlling interests	41,140		58,294		43,920	
Total equity	1,999,675	2,003,255	1,797,448	1,747,528	1,769,218	1,763,270
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	43,898	36,470	41,915	36,851	43,335	36,470
Total non-current provisions	43,898	36,470	41,915	36,851	43,335	36,470
Non-current lease liabilities	167,042	0	173,690	0	174,688	0
Deferred tax liabilities	96,684	0	96,684	0	90,684	0
Total non-current liabilities	307,624	36,470	312,289	36,851	308,707	36,470
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	1,368,768	1,437,165	145,032	184,702	180,009	244,099
Borrowings, current	197,664	197,664	204,262	204,262	175,916	175,916
Current lease liabilities	10,512	0	0	0	4,174	0
Current tax liabilities, current	1,674	0	1,809	0	1,674	0
Total current liabilities	1,578,618	1,634,829	351,103	388,964	361,773	420,015
Total liabilities	1,886,242	1,671,299	663,392	425,815	670,480	456,485
Total equity and liabilities	3,885,917	3,674,554	2,460,840	2,173,343	2,439,698	2,219,755
Number of shares outstanding	3000000	3000000	3000000	3000000	3000000	3000000
Net assets per share	0.067	0.067	0.060	0.058	0.058	0.059

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Actuals/Omani Rial/Unaudited	
			Consolidated 31/03/2025	Standalone 31/03/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
OTHER NON-CURRENT NON-FINANCIAL ASSETS				
Miscellaneous non-current non-financial assets				0
Total Other non-current non-financial assets				0
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	3,804	45	521	56
Balances with banks	17,554	390	18,915	370
Total cash	21,358	435	19,436	426
CASH EQ UIVALENTS				
Other banking arrangements, classified as cash equivalents			0	0
Other cash and cash equivalents	0	0	0	0
Total cash equivalents	0	0	0	0

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 May 2026

Total cash and cash equivalents	21,358	435	19,436	426
Total cash and bank balances	21,358	435	19,436	426
TRADE AND OTHER RECEIVABLES				
Trade receivables	38,374	0	73,194	0
RECEIVABLES DUE FROM RELATED PARTIES				
Due from subsidiaries, Associates and Joint venture	650	0	650	0
Receivables due from other related parties		248,632	0	259,445
Total Receivables due from related parties	650	248,632	650	259,445
PREPAYMENTS AND ACCRUED INCOME				
Prepayments	16,988	13,888	19,008	10,082
Contract assets, current/ Accrued revenue, current	7,000	7,000	23,238	23,238
Total prepayments and accrued income	23,988	20,888	42,246	33,320
Other receivables	18,274	8,566	8,307	447
Total trade and other current receivables	81,286	278,086	124,397	293,212
INVENTORIES				
Raw materials	75,032	0		0
Finished goods	27,976	0	0	0
Other inventories	250		104,998	
Total current inventories	103,258	0	104,998	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	(234,161)	(234,161)	(382,681)	(382,681)
Total other reserves	(234,161)	(234,161)	(358,140)	(358,140)
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	43,898	36,470	41,915	36,851
Total provisions for employee benefits, non current	43,898	36,470	41,915	36,851
BORROWINGS, NON CURRENT				
CURRENT LIABILITIES				
TRADE AND OTHER CURRENT PAYABLES				
Trade payable	1,344,393	1,303,630	112,773	46,213
PAYABLES DUE TO RELATED PARTIES				
Payables due to other related parties		132,520		129,019
Total payables due to related parties		132,520		129,019
ACCRUALS AND DEFERRED INCOME CLASSIFIED AS CURRENT				
Accruals	24,375	1,015	32,259	9,470
Total accruals and deferred income classified as current	24,375	1,015	32,259	9,470
Other payables		0		0
Total trade and other current payables	1,368,768	1,437,165	145,032	184,702
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT				
BORROWINGS, CURRENT				
Borrowings from banks and other financial institutions, current	197,664	197,664	204,262	204,262
Total borrowings, current	197,664	197,664	204,262	204,262