

| Statement of Financial position, Current/ non-current                                                                                   | Consolidated<br>30/06/2025 | Actuals/Omani Rial/Unaudited<br>Consolidated<br>30/06/2024 | Consolidated<br>31/12/2024 |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------|----------------------------|
| STATEMENT OF FINANCIAL POSITION                                                                                                         |                            |                                                            |                            |
| CONSOLIDATED AND SEPARATE                                                                                                               |                            |                                                            |                            |
| ASSETS                                                                                                                                  |                            |                                                            |                            |
| NON-CURRENT ASSETS                                                                                                                      |                            |                                                            |                            |
| Property, plant and equipment                                                                                                           | 53,765                     | 72,898                                                     | 59,791                     |
| Intangible assets other than goodwill                                                                                                   | 48,702                     | 55,339                                                     | 51,384                     |
| Right-of-use assets                                                                                                                     | 9,258                      | 10,347                                                     | 9,534                      |
| Deferred tax assets                                                                                                                     | 91,112                     | 91,240                                                     | 91,111                     |
| Non-current financial assets at fair value through other comprehensive income                                                           | 197,882                    | 362,368                                                    | 91,619                     |
| Total non-current assets                                                                                                                | 400,719                    | 592,192                                                    | 303,439                    |
| CURRENT ASSETS                                                                                                                          |                            |                                                            |                            |
| Current inventories                                                                                                                     | 294,784                    | 249,181                                                    | 255,389                    |
| Trade and other current receivables                                                                                                     | 807,922                    | 1,001,612                                                  | 884,471                    |
| Cash and bankbalances                                                                                                                   | 449,555                    | 363,026                                                    | 563,264                    |
| Other current financial assets                                                                                                          | 950,000                    | 700,000                                                    | 950,000                    |
| Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners | 2,502,261                  | 2,313,819                                                  | 2,653,124                  |
| Total current assets                                                                                                                    | 2,502,261                  | 2,313,819                                                  | 2,653,124                  |
| Total assets                                                                                                                            | 2,902,980                  | 2,906,011                                                  | 2,956,563                  |
| EQ UITY AND LIABILITIES                                                                                                                 |                            |                                                            |                            |
| EQ UITY                                                                                                                                 |                            |                                                            |                            |
| Issued capital                                                                                                                          | 2,100,000                  | 2,100,000                                                  | 2,100,000                  |
| Statutory reserve                                                                                                                       | 620,620                    | 608,689                                                    | 620,620                    |
| Other reserves                                                                                                                          | (149,425)                  | (152,185)                                                  | (149,873)                  |
| Retained earnings (accumulated Losses)                                                                                                  | 52,328                     | 89,806                                                     | 108,154                    |
| Total equity attributable to owners of parent                                                                                           | 2,623,523                  | 2,646,310                                                  | 2,678,901                  |
| Total equity                                                                                                                            | 2,623,523                  | 2,646,310                                                  | 2,678,901                  |
| LIABILITIES                                                                                                                             |                            |                                                            |                            |
| NON-CURRENT LIABILITIES                                                                                                                 |                            |                                                            |                            |
| NON-CURRENT PROVISIONS                                                                                                                  |                            |                                                            |                            |
| Non-current lease liabilities                                                                                                           | 9,762                      | 10,618                                                     | 10,161                     |
| Non-current net defined benefit liability                                                                                               | 92,811                     | 91,731                                                     | 89,879                     |
| Total non-current liabilities                                                                                                           | 102,573                    | 102,349                                                    | 100,040                    |
| CURRENT LIABILITIES                                                                                                                     |                            |                                                            |                            |
| CURRENT PROVISIONS                                                                                                                      |                            |                                                            |                            |
| Trade and other current payables                                                                                                        | 171,863                    | 156,245                                                    | 161,664                    |
| Current lease liabilities                                                                                                               | 966                        | 967                                                        | 969                        |
| Current tax liabilities, current                                                                                                        | 4,055                      | 140                                                        | 14,989                     |
| Total current liabilities other than liabilities included in disposal groups classified as held for sale                                | 176,884                    | 157,352                                                    | 177,622                    |
| Total current liabilities                                                                                                               | 176,884                    | 157,352                                                    | 177,622                    |
| Total liabilities                                                                                                                       | 279,457                    | 259,701                                                    | 277,662                    |
| Total equity and liabilities                                                                                                            | 2,902,980                  | 2,906,011                                                  | 2,956,563                  |
| Number of outstanding shares                                                                                                            | 21000000                   | 21000000                                                   | 21000000                   |
| Net assets per share                                                                                                                    | 0.125                      | 0.126                                                      | 0.128                      |

| Subclassifications of Assets, Liabilities and Equity, Current, Non-current | Consolidated<br>30/06/2025 | Actuals/Omani Rial/Unaudited |                            |
|----------------------------------------------------------------------------|----------------------------|------------------------------|----------------------------|
|                                                                            |                            | Consolidated<br>30/06/2024   | Consolidated<br>31/12/2024 |
| SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES                    |                            |                              |                            |
| CONSOLIDATED AND SEPARATE                                                  |                            |                              |                            |
| ASSETS                                                                     |                            |                              |                            |
| NON-CURRENT ASSETS                                                         |                            |                              |                            |
| EXPLORATION AND EVALUATION ASSETS                                          |                            |                              |                            |
| INVESTMENT ACCOUNTED FOR USING EQ UITY METHOD                              |                            |                              |                            |
| INVESTMENT PROPERTIES                                                      |                            |                              |                            |
| INVESTMENT PROPERTIES AT COST                                              |                            |                              |                            |
| INVESTMENT PROPERTIES AT FAIR VALUE                                        |                            |                              |                            |
| OTHER NON-CURRENT NON-FINANCIALASSETS                                      |                            |                              |                            |
| CURRENT ASSETS                                                             |                            |                              |                            |
| INVENTORIES                                                                |                            |                              |                            |
| Raw materials                                                              | 229,623                    | 229,623                      | 246,648                    |
| Finished goods                                                             | 96,831                     | 48,728                       | 44,912                     |
| Allowance for slow moving and obsolete inventories                         | 31,670                     | 29,170                       | 36,171                     |
| Total inventories, current                                                 | 294,784                    | 249,181                      | 255,389                    |
| TRADE AND OTHER CURRENT RECEIVABLES                                        |                            |                              |                            |
| Accounts receivables                                                       | 1,169,923                  | 1,251,695                    | 1,192,364                  |
| PREPAYMENTS, ADVANCES AND ACCRUED INCOME                                   |                            |                              |                            |
| Prepayments                                                                | 35,997                     | 14,942                       | 11,348                     |
| Advances                                                                   | 156,376                    | 224,802                      | 217,133                    |
| Total prepayments and accrued income                                       | 192,373                    | 239,744                      | 228,481                    |
| Allowance for expected credit losses                                       | 554,374                    | 489,827                      | 536,374                    |
| Total trade and other current receivables                                  | 807,922                    | 1,001,612                    | 884,471                    |
| CASH AND CASH EQ UIVALENTS                                                 |                            |                              |                            |
| CASH                                                                       |                            |                              |                            |
| Cash on hand                                                               | 12,389                     | 15,205                       | 11,303                     |
| Balances with banks                                                        | 437,166                    | 347,821                      | 551,961                    |
| Total cash                                                                 | 449,555                    | 363,026                      | 563,264                    |
| CASH EQ UIVALENTS                                                          |                            |                              |                            |
| Total cash and cash equivalents                                            | 449,555                    | 363,026                      | 563,264                    |
| Total cash and bank balances                                               | 449,555                    | 363,026                      | 563,264                    |
| OTHER CURRENT NON-FINANCIALASSETS                                          |                            |                              |                            |

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

|                                                                                                           |                  |                  |                  |
|-----------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|
| <b>EQUITY</b>                                                                                             |                  |                  |                  |
| <b>OTHER RESERVES</b>                                                                                     |                  |                  |                  |
| Revaluation surplus                                                                                       | 44,640           | 50,112           | 44,640           |
| Reserve of gains and losses on financial assets measured at fair value through other comprehensive income | (194,065)        | (202,297)        | (194,513)        |
| <b>Total reserves</b>                                                                                     | <b>(149,425)</b> | <b>(152,185)</b> | <b>(149,873)</b> |
| <b>LIABILITIES</b>                                                                                        |                  |                  |                  |
| <b>NON-CURRENT LIABILITIES</b>                                                                            |                  |                  |                  |
| <b>NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>                                                       |                  |                  |                  |
| <b>BORROWINGS, NON CURRENT</b>                                                                            |                  |                  |                  |
| <b>CURRENT LIABILITIES</b>                                                                                |                  |                  |                  |
| <b>CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>                                                           |                  |                  |                  |
| <b>TRADE AND OTHER CURRENT PAYABLES</b>                                                                   |                  |                  |                  |
| Trade payable                                                                                             | 88,324           | 72,878           | 95,021           |
| <b>ACCRUALS AND DEFERRED INCOME</b>                                                                       |                  |                  |                  |
| Accruals                                                                                                  | 41,514           | 50,342           | 37,717           |
| <b>Total accruals and deferred income</b>                                                                 | <b>41,514</b>    | <b>50,342</b>    | <b>37,717</b>    |
| Other payables                                                                                            | 42,025           | 33,025           | 28,926           |
| <b>Total trade and other current payables</b>                                                             | <b>171,863</b>   | <b>156,245</b>   | <b>161,664</b>   |
| <b>BORROWINGS, CURRENT</b>                                                                                |                  |                  |                  |