

		Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Consolidated 31/03/2025	Consolidated 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	83,172	56,484	90,460
Intangible assets other than goodwill	44,680	50,043	46,022
Right-of-use assets	8,700	9,396	8,980
Deferred tax assets	91,257	91,111	91,256
Non-current financial assets at fair value through other comprehensive income	95,313	90,752	94,825
Total non-current assets	323,122	297,786	331,543
CURRENT ASSETS			
Current inventories	280,691	290,087	309,938
Trade and other current receivables	904,699	918,900	900,959
Cash and bank balances	354,803	482,562	414,183
Other current financial assets	1,150,000	950,000	1,150,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,690,193	2,641,549	2,775,080
Total current assets	2,690,193	2,641,549	2,775,080
Total assets	3,013,315	2,939,335	3,106,623
EQ UITY AND LIABILITIES			
EQ UITY			
Issued capital	2,100,000	2,100,000	2,100,000
Statutory reserve	629,075	620,620	629,075
Other reserves	(103,804)	(150,740)	(104,292)
Retained earnings (accumulated Losses)	16,702	8,378	83,925
Total equity attributable to owners of parent	2,641,973	2,578,258	2,708,708
Total equity	2,641,973	2,578,258	2,708,708
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	88,848	96,805	85,016
Total non-current provisions	88,848	96,805	85,016
Non-current lease liabilities	8,874	9,293	9,694
Total non-current liabilities	97,722	106,098	94,710
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	255,494	237,155	288,846
Current lease liabilities	1,636	1,636	1,119
Current tax liabilities, current	16,490	16,188	13,240
Total current liabilities other than liabilities included in disposal groups classified as held for sale	273,620	254,979	303,205
Total current liabilities	273,620	254,979	303,205
Total liabilities	371,342	361,077	397,915
Total equity and liabilities	3,013,315	2,939,335	3,106,623
Number of outstanding shares	21000000	21000000	21000000
Net assets per share	0.126	0.123	0.129

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Actuals/Omani Rial/Unaudited Consolidated 31/03/2025	Consolidated 31/12/2025
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	263,026	287,601	261,280
Finished goods	51,835	43,156	82,829
Allowance for slow moving and obsolete inventories	34,170	40,670	34,171
Total inventories, current	280,691	290,087	309,938
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,223,038	1,173,480	1,247,329
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	18,237	15,482	11,808
Advances	246,298	275,312	146,486
Total prepayments and accrued income	264,535	290,794	158,294
Other receivables			64,710
Allowance for expected credit losses	582,874	545,374	569,374
Total trade and other current receivables	904,699	918,900	900,959
CASH AND CASH EQ UIVALENTS			
CASH			
Cash on hand	7,217	14,025	7,487
Balances with banks	347,586	468,537	406,696
Total cash	354,803	482,562	414,183
CASH EQ UIVALENTS			
Total cash and cash equivalents	354,803	482,562	414,183

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

Total cash and bank balances	354,803	482,562	414,183
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Revaluation surplus	87,015	44,640	87,015
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(190,819)	(195,380)	(191,307)
Total reserves	(103,804)	(150,740)	(104,292)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	88,848	96,805	85,016
Total non-current provisions for employee benefits	88,848	96,805	85,016
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	82,119	158,456	161,111
ACCRUALS AND DEFERRED INCOME			
Accruals	123,648	39,821	84,978
Total accruals and deferred income	123,648	39,821	84,978
Other payables	49,727	38,878	42,757
Total trade and other current payables	255,494	237,155	288,846
BORROWINGS, CURRENT			