

Statement of Financial Position, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	996,800	0	996,800	0	996,800	0
Property, plant and equipment	2,794,336	2,513,438	3,081,278	2,754,207	2,952,407	2,629,232
Right-of-use assets	193,094	193,094	207,494	207,494	203,894	203,894
Investments in subsidiaries		2,004,118		2,004,118		2,004,118
Deferred tax asset					216,103	217,946
Total non-current assets	3,984,230	4,710,650	4,285,572	4,965,819	4,369,204	5,055,190
CURRENT ASSETS						
Current inventories	1,187,549	956,730	2,822,276	2,692,686	1,005,429	855,321
Trade and other current receivables	3,961,886	4,018,589	3,587,507	3,566,577	3,998,884	4,072,716
Cash and bank balances	458,984	342,987	1,223,904	1,080,890	983,737	779,872
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	5,608,419	5,318,306	7,633,687	7,340,153	5,988,050	5,707,909
Total current assets	5,608,419	5,318,306	7,633,687	7,340,153	5,988,050	5,707,909
Total assets	9,592,649	10,028,956	11,919,259	12,305,972	10,357,254	10,763,099
EQ UTITY AND LIABILITIES						
EQ UTITY						
Share capital	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Statutory reserve	1,015,863	1,000,000	1,013,094	1,000,000	1,013,094	1,000,000
Other reserves	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733
Retained earnings (Accumulated losses)	(680,108)	(553,019)	(647,778)	(504,126)	(2,379,394)	(2,231,407)
Total Equity attributable to shareholders of parent company	5,600,488	5,630,049	5,630,049	5,630,049	3,898,433	
Total equity	5,600,488	5,711,714	5,630,049	5,760,607	3,898,433	4,033,326
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	176,765	139,848	150,917	138,909	142,432	117,977
Total non-current provisions	176,765	139,848	150,917	138,909	142,432	117,977
Non-current lease liabilities	237,680	237,680	255,747	255,747	255,093	255,093
Deferred tax liabilities	112,164	106,778	139,691	133,189	0	0
Total non-current liabilities	526,609	484,306	546,355	527,845	397,525	373,070
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	3,436,720	3,808,126	5,681,708	5,958,296	6,035,755	6,331,162
Borrowings, current	0	0	32,092	32,092	0	
Current lease liabilities	4,592	4,592	6,914	6,914	5,323	5,323
Current tax liabilities, current	24,240	20,218	22,141	20,218	20,218	20,218
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,465,552	3,832,936	5,742,855	6,017,520	6,061,296	6,356,703
Total current liabilities	3,465,552	3,832,936	5,742,855	6,017,520	6,061,296	6,356,703
Total liabilities	3,992,161	4,317,242	6,289,210	6,545,365	6,458,821	6,729,773
Total equity and liabilities	9,592,649	10,028,956	11,919,259	12,305,972	10,357,254	10,763,099
Number of outstanding shares	30000000	30000000	30000000	30000000	30000000	30000000
Net assets per share	0.187	0.190	0.188	0.192	0.130	0.134

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
OTHER CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	100,840	70,233	1,834,342	1,832,990	97,158	97,158
Finished products/inventories	353,966	346,340	368,141	361,636	349,948	340,661
Spares and consumables	732,743	540,157	619,793	498,060	558,323	417,502
Total current inventories	1,187,549	956,730	2,822,276	2,692,686	1,005,429	855,321
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	4,005,911	3,376,487	3,712,790	3,405,288	4,140,968	3,729,888
Receivables due from related parties	57	871,440	39,734	376,365	21,471	514,985
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	67,369	53,360	54,063	50,348	48,603	45,264
Advances	109,910	215	43,377	215	0	0
Total prepayments and accrued income	177,279	53,575	97,440	50,563	48,603	45,264
Other receivables	188,516	126,964	148,014	144,832	189,912	184,649
Allowance for expected credit losses	409,877	409,877	410,471	410,471	402,070	402,070
Total trade and other current receivables	3,961,886	4,018,589	3,587,507	3,566,577	3,998,884	4,072,716
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	41,951	30,257	51,471	47,085	16,566	15,825
Balances with banks	521,534	417,231	827,789	689,161	603,108	399,984

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
09 Nov 2025

Total cash	563,485	447,488	879,260	736,246	619,674	415,809
CASH EQ UIVALENTS						
Short-term deposits, classified as cash equivalents	600,000	600,000	600,000	600,000	600,000	600,000
Other banking arrangements, classified as cash equivalents	(704,501)	(704,501)	(255,356)	(255,356)	(235,937)	(235,937)
Total cash equivalents	(104,501)	(104,501)	344,644	344,644	364,063	364,063
Total cash and cash equivalents	458,984	342,987	1,223,904	1,080,890	983,737	779,872
Total cash and bank balances	458,984	342,987	1,223,904	1,080,890	983,737	779,872
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
RESERVES						
Special and general reserve	1,457,067	1,457,067	1,457,067	1,457,067	1,457,067	1,457,067
Revaluation reserve	807,666	807,666	807,666	807,666	807,666	807,666
Total reserves	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	176,765	139,848	150,917	138,909	142,432	117,977
Total Non-current provisions for employee benefits	176,765	139,848	150,917	138,909	142,432	117,977
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	0	0	32,092	32,092	0	
Total Borrowings, current	0	0	32,092	32,092	0	
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	3,154,477	3,100,285	5,286,789	5,211,984	5,652,656	5,579,725
Payables to related parties	43,657	518,834	35,875	516,178	38,455	510,021
ACCRUALS AND DEFERRED INCOME						
Accruals	138,175	98,933	242,364	128,018	131,830	109,399
Total accruals and deferred income	138,175	98,933	242,364	128,018	131,830	109,399
Other payables	100,411	90,074	116,680	102,116	212,814	132,017
Total trade and other current payables	3,436,720	3,808,126	5,681,708	5,958,296	6,035,755	6,331,162
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						