

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						
Goodwill	996,800	0	996,800		996,800	
Property, plant and equipment	3,415,997	2,988,030	2,905,010	2,579,504	3,404,324	3,032,227
Right-of-use assets	273,280	273,280	200,294	200,294	276,292	276,292
Investments in subsidiaries		2,004,118		2,004,118		2,004,118
Trade and other non-current receivables	490,558	490,558			490,558	490,558
Total non-current assets	5,176,635	5,755,986	4,102,104	4,783,916	5,167,974	5,803,195
CURRENT ASSETS						
Current inventories	1,152,157	934,372	2,772,114	2,580,093	1,105,346	876,604
Trade and other current receivables	3,149,827	2,974,359	5,030,281	5,140,976	3,195,853	3,255,200
Cash and bank balances	1,379,271	1,184,683	519,788	328,078	1,501,934	1,263,031
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	5,681,255	5,093,414	8,322,183	8,049,147	5,803,133	5,394,835
Total current assets	5,681,255	5,093,414	8,322,183	8,049,147	5,803,133	5,394,835
Total assets	10,857,890	10,849,400	12,424,287	12,833,063	10,971,107	11,198,030
EQUITY AND LIABILITIES						
EQUITY						
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	1,015,863	1,000,000
Other reserves	2,827,433	2,749,233	2,264,733	2,264,733	2,827,433	2,749,233
Retained earnings (Accumulated losses)	(808,663)	(700,216)	(532,163)	(379,473)	(884,548)	(803,183)
Total Equity attributable to shareholders of parent company	6,034,633		5,745,664		5,958,748	
Total equity	6,034,633	6,049,017	5,745,664	5,885,260	5,958,748	5,946,050
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	168,512	125,810	154,999	126,682	185,204	144,223
Total non-current provisions	168,512	125,810	154,999	126,682	185,204	144,223
Non-current lease liabilities	324,541	324,541	243,732	243,732	323,995	323,995
Deferred tax liabilities	130,770	115,605	112,164	106,778	128,657	115,605
Total non-current liabilities	623,823	565,956	510,895	477,192	637,856	583,823
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	4,132,749	4,180,941	6,125,577	6,434,365	4,334,471	4,638,013
Current lease liabilities	15,097	15,097	13,776	13,776	9,926	9,926
Current tax liabilities, current	51,588	38,389	28,375	22,470	30,106	20,218
Total current liabilities other than liabilities included in disposal groups classified as held for sale	4,199,434	4,234,427	6,167,728	6,470,611	4,374,503	4,668,157
Total current liabilities	4,199,434	4,234,427	6,167,728	6,470,611	4,374,503	4,668,157
Total liabilities	4,823,257	4,800,383	6,678,623	6,947,803	5,012,359	5,251,980
Total equity and liabilities	10,857,890	10,849,400	12,424,287	12,833,063	10,971,107	11,198,030
Number of outstanding shares	30000000	30000000	30000000	30000000	30000000	30000000
Net assets per share	0.201	0.202	0.192	0.196	0.199	0.198

Subclassifications of Assets, Liabilities and Equity, 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
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
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 EQ UITY METHOD						
OTHER CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	137,709	133,882	1,750,120	1,720,614	63,530	60,630
Finished products/inventories	342,986	336,275	336,972	328,986		
Spares and consumables	671,462	464,215	685,022	530,493	376,454	157,698
Other inventories					665,362	658,276
Total current inventories	1,152,157	934,372	2,772,114	2,580,093	1,105,346	876,604
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	3,561,424	2,852,973	5,197,157	4,737,609	3,840,222	2,951,222
Receivables due from related parties	0	761,975	57	590,918	0	974,185
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	101,658	74,816	99,853	81,405	65,868	48,900
Advances	126,575	215	215	215	215	215
Total prepayments and accrued income	228,233	75,031	100,068	81,620	66,083	49,115
Other receivables	170,333	90,107	141,209	139,039	95,275	86,405
Allowance for expected credit losses	810,163	805,727	408,210	408,210	805,727	805,727
Total trade and other current receivables	3,149,827	2,974,359	5,030,281	5,140,976	3,195,853	3,255,200
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	35,346	37,106	48,346	45,805	25,343	23,762
Balances with banks	1,446,072	1,248,799	284,202	95,033	1,388,781	1,151,459

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

Total cash	1,481,418	1,285,905	332,548	140,838	1,414,124	1,175,221
CASH EQ UIVALENTS						
Short-term deposits, classified as cash equivalents	500,000	500,925	500,000	500,000	500,925	500,925
Other banking arrangements, classified as cash equivalents	(602,147)	(602,147)	(312,760)	(312,760)	(413,115)	(413,115)
Total cash equivalents	(102,147)	(101,222)	187,240	187,240	87,810	87,810
Total cash and cash equivalents	1,379,271	1,184,683	519,788	328,078	1,501,934	1,263,031
Total cash and bank balances	1,379,271	1,184,683	519,788	328,078	1,501,934	1,263,031
OTHER CURRENT NON-FINANCIALASSETS						
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	1,370,366	1,292,166	807,666	807,666	1,370,366	1,292,166
Total reserves	2,827,433	2,749,233	2,264,733	2,264,733	2,827,433	2,749,233
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	168,512	125,810	154,999	126,682	185,204	144,223
Total Non-current provisions for employee benefits	168,512	125,810	154,999	126,682	185,204	144,223
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	3,695,434	3,511,160	5,796,122	5,641,490	3,945,174	3,784,499
Payables to related parties	0	408,814	49,427	551,337	41,578	636,751
ACCRUALS AND DEFERRED INCOME						
Accruals	205,359	162,347	147,801	126,330	171,663	123,400
Total accruals and deferred income	205,359	162,347	147,801	126,330	171,663	123,400
Other payables	231,956	98,620	132,227	115,208	176,056	93,363
Total trade and other current payables	4,132,749	4,180,941	6,125,577	6,434,365	4,334,471	4,638,013
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						