

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	711,526	763,428	723,832
Right-of-use assets	142,991	153,652	145,622
Deferred tax assets	50,099	53,556	53,765
Total non-current assets	904,616	970,636	923,219
CURRENT ASSETS			
Current inventories	1,361,647	1,521,735	1,395,481
Current financial assets at fair value through profit or loss	282,274		278,245
Trade and other current receivables	1,033,791	995,019	1,069,161
Cash and bank balances	122,617	1,399	76,494
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,800,329	2,518,153	2,819,381
Total current assets	2,800,329	2,518,153	2,819,381
Total assets	3,704,945	3,488,789	3,742,600
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	1,850,485	1,762,366	1,762,366
Statutory reserve	296,858	258,872	296,858
Other reserves	51,100	27,900	44,400
Retained earnings (accumulated Losses)	212,359	170,396	347,593
Total equity	2,410,802	2,219,534	2,451,217
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	177,078	153,285	161,223
Total non-current provisions	177,078	153,285	161,223
Non-current lease liabilities	176,034	181,730	177,527
Total non-current liabilities	353,112	335,015	338,750
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	789,070	777,649	829,465
Borrowings, current	385	27,123	
Current lease liabilities	5,705	5,368	5,620
Current tax liabilities, current	145,871	124,100	117,548
Total current liabilities other than liabilities included in disposal groups classified as held for sale	941,031	934,240	952,633
Total current liabilities	941,031	934,240	952,633
Total liabilities	1,294,143	1,269,255	1,291,383
Total equity and liabilities	3,704,945	3,488,789	3,742,600
Number of outstanding shares	18504846	17623663	17623663
Net assets per share	0.130	0.126	0.139

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	1,107,874	1,200,268	861,188
Current inventories in transit			315,050
Work in progress	55,973	61,312	48,711
Finished goods	240,396	308,145	237,792
Current spare parts	122,646	132,039	113,865
Allowance for slow moving and obsolete inventories	165,242	180,029	181,125
Total inventories, current	1,361,647	1,521,735	1,395,481
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,029,961	1,040,950	1,058,108
Receivables due from related parties			107,352
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	23,224	18,036	30,900
Advances	72,401	35,193	78,000
Total prepayments and accrued income	95,625	53,229	108,900
Other receivables			34,417
Allowance for expected credit losses	91,795	99,160	239,616
Total trade and other current receivables	1,033,791	995,019	1,069,161
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	29	801	665
Balances with banks	122,588	598	75,829
Total cash	122,617	1,399	76,494

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Apr 2026

CASH EQUIVALENTS			
Total cash and cash equivalents	122,617	1,399	76,494
Total cash and bank balances	122,617	1,399	76,494
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	51,100	27,900	44,400
Total reserves	51,100	27,900	44,400
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	177,078	153,285	161,223
Total non-current provisions for employee benefits	177,078	153,285	161,223
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	372,520	367,066	392,223
ACCRUALS AND DEFERRED INCOME			
Accruals	181,549	191,843	225,893
Total accruals and deferred income	181,549	191,843	225,893
Other payables	235,001	218,740	211,349
Total trade and other current payables	789,070	777,649	829,465
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	385	27,123	
Total borrowings, current	385	27,123	