

	Actuals/Omani Rial/Unaudited					
Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	9,404,837	9,403,946	9,788,614	9,786,565	9,504,519	9,503,339
Investment property	370,000	370,000	390,000	390,000	370,000	370,000
Intangible assets other than goodwill	1,548	0	16,498	13,177	1,992	0
Right-of-use assets	846,842	836,601	906,595	890,910	865,394	858,316
Investments in subsidiaries		31,500		31,500		31,500
Deferred tax assets	187,388	188,658	189,698	188,658	187,388	188,662
Total non-current assets	10,810,615	10,830,705	11,291,405	11,300,810	10,929,293	10,951,817
CURRENT ASSETS						
Current inventories	2,491,710	2,491,710	2,000,486	2,000,486	2,240,994	2,240,994
Trade and other current receivables	9,511,719	9,509,798	7,337,406	7,201,779	7,900,470	7,854,137
Cash and bank balances	384,453	190,199	56,236	39,521	591,358	489,858
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	12,387,882	12,191,707	9,394,128	9,241,786	10,732,822	10,584,989
Total current assets	12,387,882	12,191,707	9,394,128	9,241,786	10,732,822	10,584,989
Total assets	23,198,497	23,022,412	20,685,533	20,542,596	21,662,115	21,536,806
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	857,145	857,145	857,145	857,145	857,145	857,145
Other reserves	1,054,684	1,054,684	1,255,062	1,255,062	1,104,779	1,104,779
Retained earnings (accumulated Losses)	(6,720,971)	(6,729,776)	(6,442,972)	(6,442,598)	(6,698,434)	(6,700,307)
Total equity attributable to owners of parent	(4,809,142)		(4,330,765)		(4,736,510)	
Total equity	(4,809,142)	(4,817,947)	(4,330,765)	(4,330,391)	(4,736,510)	(4,738,383)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	288,658	286,418	262,790	261,324	270,606	268,587
Total non-current provisions	288,658	286,418	262,790	261,324	270,606	268,587
Borrowings, non current	10,361,886	10,361,886	8,610,577	8,610,577	8,240,160	8,240,160
Non-current lease liabilities	1,087,256	1,077,891	1,104,992	1,090,808	1,101,710	1,090,893
Total non-current liabilities	11,737,800	11,726,195	9,978,359	9,962,709	9,612,476	9,599,640
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	7,581,706	7,426,031	6,870,562	6,742,901	7,031,141	6,920,541
Borrowings, current	7,776,784	7,776,784	8,097,337	8,097,337	8,859,751	8,859,751
Current lease liabilities	70,040	70,040	70,040	70,040	70,040	70,040
Other current financial liabilities	841,309	841,309			825,217	825,217
Total current liabilities other than liabilities included in disposal groups classified as held for sale	16,269,839	16,114,164	15,037,939	14,910,278	16,786,149	16,675,549
Total current liabilities	16,269,839	16,114,164	15,037,939	14,910,278	16,786,149	16,675,549
Total liabilities	28,007,639	27,840,359	25,016,298	24,872,987	26,398,625	26,275,189
Total equity and liabilities	23,198,497	23,022,412	20,685,533	20,542,596	21,662,115	21,536,806
Number of outstanding shares	8571450	8571450	8571450	8571450	8571450	8571450
Net assets per share	(0.561)	(0.562)	(0.505)	(0.505)	(0.553)	(0.553)

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 ACCOUNTED FOR USING EQ UITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	370,000	370,000	390,000	390,000	370,000	370,000
Total investment properties at cost	370,000	370,000	390,000	390,000	370,000	370,000
INVESTMENT PROPERTIES AT FAIR VALUE						
Total Investment Properties	370,000	370,000	390,000	390,000	370,000	370,000
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	29,536	29,536	86,929	86,929	21,060	21,060
Production supplies	422,053	422,053	493,241	493,241	450,989	450,989
Work in progress	361,114	361,114	244,848	244,848	487,975	487,975
Finished goods	659,677	659,677	301,252	301,252	429,015	429,015
Current spare parts	996,026	996,026	1,065,573	1,065,573	1,009,387	1,009,387
Other inventories	366,859	366,859	184,527	184,527	176,371	176,371
Allowance for slow moving and obsolete inventories	343,555	343,555	375,884	375,884	333,803	333,803
Total inventories, current	2,491,710	2,491,710	2,000,486	2,000,486	2,240,994	2,240,994
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	11,539,654	6,888,972	9,392,992	5,868,234	10,266,578	6,320,723
Receivables due from related parties		4,632,239		3,407,798		3,890,246
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	235,143	251,665	118,477	99,810	18,009	27,285
Advances	458,012	458,012	547,027	547,027	336,973	336,973

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

Total prepayments and accrued income	693,155	709,677	665,504	646,837	354,982	364,258
Allowance for expected credit losses	2,721,090	2,721,090	2,721,090	2,721,090	2,721,090	2,721,090
Total trade and other current receivables	9,511,719	9,509,798	7,337,406	7,201,779	7,900,470	7,854,137
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	2,145	318	3,199	1,100	1,935	241
Balances with banks	382,308	189,881	53,037	38,421	589,423	489,617
Total cash	384,453	190,199	56,236	39,521	591,358	489,858
CASH EQUIVALENTS						
Total cash and cash equivalents	384,453	190,199	56,236	39,521	591,358	489,858
Total cash and bank balances	384,453	190,199	56,236	39,521	591,358	489,858
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Revaluation surplus	1,054,684	1,054,684	1,255,062	1,255,062	1,104,779	1,104,779
Total reserves	1,054,684	1,054,684	1,255,062	1,255,062	1,104,779	1,104,779
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	288,658	286,418	262,790	261,324	270,606	268,587
Total non-current provisions for employee benefits	288,658	286,418	262,790	261,324	270,606	268,587
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	10,361,886	10,361,886	8,409,556	8,409,556	8,240,160	8,240,160
Loans from shareholders, non current			201,021	201,021		
Total borrowings, non current	10,361,886	10,361,886	8,610,577	8,610,577	8,240,160	8,240,160
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,579,173	4,587,845	4,514,288	4,513,782	4,286,147	4,300,984
ACCRUALS AND DEFERRED INCOME						
Accruals	2,532,302	2,524,763	1,404,762	1,397,153	2,191,052	2,181,833
Total accruals and deferred income	2,532,302	2,524,763	1,404,762	1,397,153	2,191,052	2,181,833
Other payables	470,231	313,423	951,512	831,966	553,942	437,724
Total trade and other current payables	7,581,706	7,426,031	6,870,562	6,742,901	7,031,141	6,920,541
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	7,776,784	7,776,784	8,097,337	8,097,337	8,859,751	8,859,751
Total borrowings, current	7,776,784	7,776,784	8,097,337	8,097,337	8,859,751	8,859,751