

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	7,842,699		7,898,306		7,260,293	
Property, plant and equipment	20,419,932	5,639,636	20,995,376	5,644,211	19,789,249	5,644,005
Right-of-use assets	2,533,799	119,587	2,287,726	140,946	2,079,231	161,736
Investments in subsidiaries		10,509,710		9,611,881		9,611,881
Trade and other non-current receivables	234,877	234,877	198,031	198,031	285,264	285,264
Financial assets at fair value through other comprehensive income, non current	905,996	905,996	847,289	847,289	824,396	824,396
Non-current receivables from related parties		196,586		517,165		546,549
Total non-current assets	31,937,303	17,606,392	32,226,728	16,959,523	30,238,433	17,073,831
CURRENT ASSETS						
Current inventories	1,504,565	865,250	1,789,299	895,922	1,998,112	795,053
Trade and other current receivables	11,415,789	3,655,648	12,603,302	3,329,209	15,748,481	3,618,705
Cash and bank balances	1,791,019	116,082	1,446,463	90,545	713,133	156,591
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	14,711,373	4,636,980	15,839,064	4,315,676	18,459,726	4,570,349
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	561,242		594,638		558,972	
Total current assets	15,272,615	4,636,980	16,433,702	4,315,676	19,018,698	4,570,349
Total assets	47,209,918	22,243,372	48,660,430	21,275,199	49,257,131	21,644,180
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000
Share premium	1,787,632	1,787,632	1,787,632	1,787,632	1,787,632	1,787,632
Statutory reserve	2,001,977	1,996,859	1,974,785	1,974,785	1,996,859	1,996,859
Other reserves	2,575,743	4,482,573	2,815,779	4,453,955	1,822,081	4,421,034
Retained earnings (Accumulated losses)	4,289,362	454,852	4,566,468	243,720	4,718,975	550,581
Total Equity attributable to shareholders of parent company	19,154,714		19,644,664		18,825,547	
Non controlling interests	8,339,323		8,546,829		7,780,805	
Total equity	27,494,037	17,221,916	28,191,493	16,960,092	26,606,352	17,256,106
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	231,673	201,935	249,181	222,876	215,396	189,055
Total non-current provisions	231,673	201,935	249,181	222,876	215,396	189,055
Borrowings, non-current						
Non-current lease liabilities	2,268,116	111,983	2,010,571	124,949	1,827,292	145,307
Deferred tax liabilities	2,070,289	341,436	2,457,649	418,612	2,175,906	341,436
Total non-current liabilities	5,238,287	1,102,539	4,717,401	766,437	4,218,594	675,798
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	7,722,162	1,357,555	9,714,171	1,078,914	10,232,154	1,361,000
Borrowings, current	6,384,501	2,510,328	5,722,778	2,415,959	7,886,391	2,293,970
Current lease liabilities	322,023	51,034	258,474	53,797	256,491	57,306
Current tax liabilities, current	13,620		3,086		27,422	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	14,442,306	3,918,917	15,698,509	3,548,670	18,402,458	3,712,276
Liabilities included in disposal groups classified as held for sale	35,288		53,027		29,727	
Total current liabilities	14,477,594	3,918,917	15,751,536	3,548,670	18,432,185	3,712,276
Total liabilities	19,715,881	5,021,456	20,468,937	4,315,107	22,650,779	4,388,074
Total equity and liabilities	47,209,918	22,243,372	48,660,430	21,275,199	49,257,131	21,644,180
Number of outstanding shares	85000000	85000000	85000000	85000000	85000000	85000000
Net assets per share	0.225	0.203	0.231	0.200	0.221	0.203

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 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						
Work in progress	16,411	449	138,038	21,867	131,490	751
Finished products/inventories	1,222,994	699,655	1,365,215	694,497	1,581,548	616,510
Spares and consumables	286,078	186,064	296,964	190,476	295,992	188,710
Allowance for slow moving and obsolete inventories	20,918	20,918	10,918	10,918	10,918	10,918
Total current inventories	1,504,565	865,250	1,789,299	895,922	1,998,112	795,053
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	6,441,066	2,633,523	6,358,842	2,358,683	5,848,629	2,650,074
Receivables due from related parties		1,307,267		997,900		1,218,449
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	216,958	45,598	187,918	45,345	141,654	20,312

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Oct 2025

Advances	286,371	107,212	181,111	72,380	132,512	46,825
Total prepayments and accrued income	503,329	152,810	369,029	117,725	274,166	67,137
Other receivables	5,793,322	132,687	7,176,092	425,540	10,913,680	253,684
Allowance for expected credit losses	1,321,928	570,639	1,300,661	570,639	1,287,994	570,639
Total trade and other current receivables	11,415,789	3,655,648	12,603,302	3,329,209	15,748,481	3,618,705
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	30,169	28,268	28,677	26,975	23,253	22,395
Balances with banks	1,532,429	87,814	1,183,248	63,570	474,266	134,196
Total cash	1,562,598	116,082	1,211,925	90,545	497,519	156,591
CASH EQ UIVALENTS						
Short-term deposits, classified as cash equivalents	228,421		234,538		215,614	
Total cash equivalents	228,421		234,538		215,614	
Total cash and cash equivalents	1,791,019	116,082	1,446,463	90,545	713,133	156,591
Total cash and bank balances	1,791,019	116,082	1,446,463	90,545	713,133	156,591
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
RESERVES						
Special and general reserve	529,447	300,000	535,305	300,000	517,159	300,000
Revaluation reserve	4,151,901	3,760,631	4,115,503	3,760,631	4,129,926	3,760,631
Foreign currency translation reserve	(2,527,547)		(2,228,353)		(3,185,407)	
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	421,942	421,942	393,324	393,324	360,403	360,403
Total reserves	2,575,743	4,482,573	2,815,779	4,453,955	1,822,081	4,421,034
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	231,673	201,935	249,181	222,876	215,396	189,055
Total Non-current provisions for employee benefits	231,673	201,935	249,181	222,876	215,396	189,055
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	668,209	447,185				
Total Borrowings, non current	668,209	447,185				
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	6,003,505	2,129,332	5,383,097	1,639,179	7,424,578	1,832,157
Other short term borrowings	380,996	380,996	339,681	776,780	461,813	461,813
Total Borrowings, current	6,384,501	2,510,328	5,722,778	2,415,959	7,886,391	2,293,970
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	3,327,806	458,298	4,916,709	198,667	5,328,762	353,633
Payables to related parties					172,077	
ACCRUALS AND DEFERRED INCOME						
Accruals	2,422,058	831,013	2,524,253	650,171	2,518,265	889,788
Total accruals and deferred income	2,422,058	831,013	2,524,253	650,171	2,518,265	889,788
Other payables	1,972,298	68,244	2,273,209	230,076	2,213,050	117,579
Total trade and other current payables	7,722,162	1,357,555	9,714,171	1,078,914	10,232,154	1,361,000
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						