

					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						
Goodwill	8,173,853	0	7,320,907	0	8,141,213	0
Property, plant and equipment	19,787,384	4,686,171	19,708,919	5,652,575	20,008,357	4,705,583
Right-of-use assets	2,477,158	91,489	2,237,509	147,686	2,565,453	105,538
Investments in subsidiaries	0	10,409,710	0	9,611,881		10,409,710
Non-current finance lease receivables	193,660	193,660	276,840	276,840	214,423	214,423
Financial assets at fair value through other comprehensive income, non current	1,324,939	1,324,939	808,696	808,696	1,010,448	1,010,448
Non-current receivables from related parties	0	242,200	0	557,015		240,756
Total non-current assets	31,956,994	16,948,169	30,352,871	17,054,693	31,939,894	16,686,458
CURRENT ASSETS						
Current inventories	1,463,619	827,555	1,632,204	836,307	1,369,951	783,960
Trade and other current receivables	11,442,906	3,410,756	12,821,542	3,683,571	10,943,607	3,720,043
Cash and bank balances	1,739,153	315,760	1,846,235	438,110	1,797,546	132,694
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	14,645,678	4,554,071	16,299,981	4,957,988	14,111,104	4,636,697
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	277,768		545,503		290,336	
Total current assets	14,923,446	4,554,071	16,845,484	4,957,988	14,401,440	4,636,697
Total assets	46,880,440	21,502,240	47,198,355	22,012,681	46,341,334	21,323,155
EQUITY AND LIABILITIES						
EQUITY						
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	2,006,354	2,005,359	1,996,859	1,996,859	1,996,859	1,996,859
Other reserves	2,738,766	4,119,980	1,895,562	4,405,334	2,388,469	3,805,492
Retained earnings (Accumulated losses)	3,831,055	377,781	4,510,185	506,200	3,928,318	300,914
Total Equity attributable to shareholders of parent company	18,863,807		18,690,238		18,601,278	
Non controlling interests	8,433,020		7,853,586		8,460,343	
Total equity	27,296,827	16,790,752	26,543,824	17,196,025	27,061,621	16,390,897
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	252,666	211,612	224,126	195,370	242,436	204,272
Total non-current provisions	252,666	211,612	224,126	195,370	242,436	204,272
Borrowings, non-current	555,873	414,059			593,794	430,622
Non-current lease liabilities	2,270,693	102,577	1,942,953	124,965	2,310,356	113,505
Deferred tax liabilities	1,837,731	145,304	2,115,507	341,436	1,910,690	145,512
Total non-current liabilities	4,916,963	873,552	4,282,586	661,771	5,057,276	893,911
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	8,523,483	1,230,797	8,284,658	1,539,854	9,652,661	1,352,252
Borrowings, current	5,761,560	2,557,883	7,719,357	2,556,683	4,155,280	2,627,993
Current lease liabilities	298,973	35,687	309,602	58,348	338,522	44,533
Current tax liabilities, current	52,093	13,569	32,514	0	43,632	13,569
Total current liabilities other than liabilities included in disposal groups classified as held for sale	14,636,109	3,837,936	16,346,131	4,154,885	14,190,095	4,038,347
Liabilities included in disposal groups classified as held for sale	30,541	0	25,814	0	32,342	
Total current liabilities	14,666,650	3,837,936	16,371,945	4,154,885	14,222,437	4,038,347
Total liabilities	19,583,613	4,711,488	20,654,531	4,816,656	19,279,713	4,932,258
Total equity and liabilities	46,880,440	21,502,240	47,198,355	22,012,681	46,341,334	21,323,155
Number of outstanding shares	85000000	85000000	85000000	85000000	85000000	85000000
Net assets per share	0.222	0.198	0.220	0.202	0.219	0.193

					Actuals/Omani Rial/Unaudited	
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	Consolidated 31/12/2025	Standalone 31/12/2025
SUB CLASSIFICATIONS 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-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Work in progress	10,811	0	35,428	1,406	71,443	0
Finished products/inventories	932,076	489,349	1,123,018	505,423	989,994	619,844
Spares and consumables	343,514	192,761	309,522	205,170	329,432	185,034
Other inventories	198,136	166,363	175,154	135,226		
Allowance for slow moving and obsolete inventories	20,918	20,918	10,918	10,918	20,918	20,918
Total current inventories	1,463,619	827,555	1,632,204	836,307	1,369,951	783,960
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	6,434,703	2,553,566	6,507,293	2,789,389	6,175,001	3,068,656
Receivables due from related parties	0	1,134,406	0	1,113,616	0	1,047,599
PREPAYMENTS AND ACCRUED INCOME						

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

Prepayments	126,578	36,728	186,580	41,289	156,888	19,648
Advances	595,529	104,428	217,926	122,400	220,641	54,165
Fees and Commission income receivable	58,350	54,394	89,131	42,961		
Total prepayments and accrued income	780,457	195,550	493,637	206,650	377,529	73,813
Other receivables	5,520,659	87,024	7,113,366	144,555	5,745,176	153,300
Allowance for expected credit losses	1,292,913	559,790	1,292,754	570,639	1,354,099	623,325
Total trade and other current receivables	11,442,906	3,410,756	12,821,542	3,683,571	10,943,607	3,720,043
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	28,607	25,833	60,818	58,621	35,814	34,728
Balances with banks	1,471,637	289,927	1,568,002	379,489	1,524,028	97,966
Total cash	1,500,244	315,760	1,628,820	438,110	1,559,842	132,694
CASH EQ UIVALENTS						
Short-term deposits, classified as cash equivalents	238,909		217,415		237,704	
Total cash equivalents	238,909		217,415		237,704	
Total cash and cash equivalents	1,739,153	315,760	1,846,235	438,110	1,797,546	132,694
Total cash and bank balances	1,739,153	315,760	1,846,235	438,110	1,797,546	132,694
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
RESERVES						
Special and general reserve	539,015	300,000	518,883	300,000	538,087	300,000
Revaluation reserve	3,387,482	2,979,098	4,133,009	3,760,631	3,385,821	2,979,098
Foreign currency translation reserve	(2,028,613)	0	(3,101,033)	0	(2,061,833)	
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	840,882	840,882	344,703	344,703	526,394	526,394
Total reserves	2,738,766	4,119,980	1,895,562	4,405,334	2,388,469	3,805,492
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	252,666	211,612	224,126	195,370	242,436	204,272
Total Non-current provisions for employee benefits	252,666	211,612	224,126	195,370	242,436	204,272
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	555,873	414,059			593,794	430,622
Total Borrowings, non current	555,873	414,059			593,794	430,622
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	5,761,560	2,557,883	7,719,357	2,556,683	4,155,280	2,627,993
Total Borrowings, current	5,761,560	2,557,883	7,719,357	2,556,683	4,155,280	2,627,993
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	3,272,955	282,600	3,914,856	322,458	4,531,248	349,479
Payables to related parties	95,144				106,757	
ACCRUALS AND DEFERRED INCOME						
Accruals	2,553,248	818,184	2,368,067	1,108,724	2,384,497	885,314
Total accruals and deferred income	2,553,248	818,184	2,368,067	1,108,724	2,384,497	885,314
Other payables	2,602,136	130,013	2,001,735	108,672	2,630,159	117,459
Total trade and other current payables	8,523,483	1,230,797	8,284,658	1,539,854	9,652,661	1,352,252
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						