

|                                                                                                                                         |                            |                          |                            |                          | Actuals/Omani Rial/Unaudited |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|
| Statement of Financial position, Current/ non-current                                                                                   | Consolidated<br>30/09/2025 | Standalone<br>30/09/2025 | Consolidated<br>30/09/2024 | Standalone<br>30/09/2024 | Consolidated<br>31/12/2024   | Standalone<br>31/12/2024 |
| STATEMENT OF FINANCIAL POSITION                                                                                                         |                            |                          |                            |                          |                              |                          |
| CONSOLIDATED AND SEPARATE                                                                                                               |                            |                          |                            |                          |                              |                          |
| ASSETS                                                                                                                                  |                            |                          |                            |                          |                              |                          |
| NON-CURRENT ASSETS                                                                                                                      |                            |                          |                            |                          |                              |                          |
| Property, plant and equipment                                                                                                           | 1,941,615                  | 1,941,541                | 2,153,483                  | 2,153,032                | 2,091,623                    | 2,091,629                |
| Intangible assets other than goodwill                                                                                                   | 0                          |                          | 5,749                      | 5,749                    | 3,925                        | 3,925                    |
| Right-of-use assets                                                                                                                     | 131,911                    | 131,911                  | 52,344                     | 52,345                   | 134,317                      | 134,392                  |
| Investments in subsidiaries                                                                                                             |                            | 26,983                   |                            | 95,000                   |                              | 26,983                   |
| Total non-current assets                                                                                                                | 2,073,526                  | 2,100,435                | 2,211,576                  | 2,306,126                | 2,229,865                    | 2,256,929                |
| CURRENT ASSETS                                                                                                                          |                            |                          |                            |                          |                              |                          |
| Current inventories                                                                                                                     | 591,288                    | 591,288                  | 1,499,787                  | 1,499,787                | 409,935                      | 409,935                  |
| Trade and other current receivables                                                                                                     | 1,392,636                  | 1,392,205                | 2,160,667                  | 2,160,309                | 1,215,807                    | 1,214,999                |
| Cash and bankbalances                                                                                                                   | 50,568                     | 50,267                   | (930,709)                  | (931,011)                | 39,655                       | 39,655                   |
| Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners | 2,034,492                  | 2,033,760                | 2,729,745                  | 2,729,085                | 1,665,397                    | 1,664,589                |
| Total current assets                                                                                                                    | 2,034,492                  | 2,033,760                | 2,729,745                  | 2,729,085                | 1,665,397                    | 1,664,589                |
| Total assets                                                                                                                            | 4,108,018                  | 4,134,195                | 4,941,321                  | 5,035,211                | 3,895,262                    | 3,921,518                |
| EQ UITY AND LIABILITIES                                                                                                                 |                            |                          |                            |                          |                              |                          |
| EQ UITY                                                                                                                                 |                            |                          |                            |                          |                              |                          |
| Issued capital                                                                                                                          | 2,700,304                  | 2,700,304                | 2,700,304                  | 2,700,304                | 2,700,304                    | 2,700,304                |
| Share premium                                                                                                                           | 135,169                    | 135,167                  | 135,169                    | 135,169                  | 135,169                      | 135,169                  |
| Statutory reserve                                                                                                                       | 488,183                    | 487,735                  | 488,184                    | 487,733                  | 488,184                      | 487,739                  |
| Retained earnings (accumulated Losses)                                                                                                  | (5,730,645)                | (5,729,790)              | (2,456,552)                | (2,388,105)              | (5,098,968)                  | (5,098,538)              |
| Total equity attributable to owners of parent                                                                                           | (2,406,989)                |                          | 867,105                    |                          | (1,775,311)                  |                          |
| Non-controlling interests                                                                                                               | 1,376                      |                          | 1,398                      |                          | 1,398                        |                          |
| Total equity                                                                                                                            | (2,405,613)                | (2,406,584)              | 868,503                    | 935,101                  | (1,773,913)                  | (1,775,326)              |
| LIABILITIES                                                                                                                             |                            |                          |                            |                          |                              |                          |
| NON-CURRENT LIABILITIES                                                                                                                 |                            |                          |                            |                          |                              |                          |
| NON-CURRENT PROVISIONS                                                                                                                  |                            |                          |                            |                          |                              |                          |
| Non-current provisions for employee benefits                                                                                            | 198,986                    | 198,986                  | 200,826                    | 200,826                  | 191,531                      | 191,531                  |
| Total non-current provisions                                                                                                            | 198,986                    | 198,986                  | 200,826                    | 200,826                  | 191,531                      | 191,531                  |
| Borrowings, non current                                                                                                                 | 358,661                    | 358,661                  | 313,874                    | 313,874                  | 277,574                      | 277,574                  |
| Non-current lease liabilities                                                                                                           | 55,333                     | 55,333                   | 50,836                     | 50,836                   | 54,083                       | 54,083                   |
| Total non-current liabilities                                                                                                           | 612,980                    | 612,980                  | 565,536                    | 565,536                  | 523,188                      | 523,188                  |
| CURRENT LIABILITIES                                                                                                                     |                            |                          |                            |                          |                              |                          |
| CURRENT PROVISIONS                                                                                                                      |                            |                          |                            |                          |                              |                          |
| Trade and other current payables                                                                                                        | 3,328,987                  | 3,356,436                | 2,066,198                  | 2,093,490                | 2,543,515                    | 2,571,184                |
| Borrowings, current                                                                                                                     | 2,481,572                  | 2,481,271                | 1,432,984                  | 1,432,984                | 2,512,380                    | 2,512,380                |
| Current lease liabilities                                                                                                               | 90,092                     | 90,092                   | 8,100                      | 8,100                    | 90,092                       | 90,092                   |
| Total current liabilities other than liabilities included in disposal groups classified as held for sale                                | 5,900,651                  | 5,927,799                | 3,507,282                  | 3,534,574                | 5,145,987                    | 5,173,656                |
| Total current liabilities                                                                                                               | 5,900,651                  | 5,927,799                | 3,507,282                  | 3,534,574                | 5,145,987                    | 5,173,656                |
| Total liabilities                                                                                                                       | 6,513,631                  | 6,540,779                | 4,072,818                  | 4,100,110                | 5,669,175                    | 5,696,844                |
| Total equity and liabilities                                                                                                            | 4,108,018                  | 4,134,195                | 4,941,321                  | 5,035,211                | 3,895,262                    | 3,921,518                |
| Number of outstanding shares                                                                                                            | 27003040                   | 27003040                 | 27000340                   | 27003040                 | 27003040                     | 27003040                 |

| Subclassifications of Assets, Liabilities and Equity, Current, Non-current | Consolidated<br>30/09/2025 | Standalone<br>30/09/2025 | Consolidated<br>30/09/2024 | Standalone<br>30/09/2024 | Actuals/Omani Rial/Unaudited |                          |
|----------------------------------------------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|
|                                                                            |                            |                          |                            |                          | Consolidated<br>31/12/2024   | Standalone<br>31/12/2024 |
| 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 AT FAIR VALUE                                        |                            |                          |                            |                          |                              |                          |
| OTHER NON-CURRENT NON-FINANCIALASSETS                                      |                            |                          |                            |                          |                              |                          |
| CURRENT ASSETS                                                             |                            |                          |                            |                          |                              |                          |
| INVENTORIES                                                                |                            |                          |                            |                          |                              |                          |
| Raw materials                                                              | 475,613                    | 475,613                  | 1,130,891                  | 1,130,891                | 305,598                      | 305,598                  |
| Finished goods                                                             | 100,553                    | 100,553                  | 203,959                    | 203,959                  | 100,670                      | 100,670                  |
| Current spare parts                                                        | 79,600                     | 79,600                   | 164,937                    | 164,937                  | 92,130                       | 92,130                   |
| Allowance for slow moving and obsolete inventories                         | 64,478                     | 64,478                   |                            |                          | 88,463                       | 88,463                   |
| Total inventories, current                                                 | 591,288                    | 591,288                  | 1,499,787                  | 1,499,787                | 409,935                      | 409,935                  |
| TRADE AND OTHER CURRENT RECEIVABLES                                        |                            |                          |                            |                          |                              |                          |
| Accounts receivables                                                       | 1,848,107                  | 1,847,702                | 1,929,663                  | 1,914,298                | 1,515,148                    | 1,499,783                |
| Receivables due from related parties                                       | 17,140                     | 17,212                   | 17,688                     | 17,868                   | 16,901                       | 16,901                   |
| PREPAYMENTS, ADVANCES AND ACCRUED INCOME                                   |                            |                          |                            |                          |                              |                          |
| Other receivables                                                          | 266,041                    | 265,943                  | 561,836                    | 561,631                  | 410,442                      | 409,967                  |
| Allowance for expected credit losses                                       | 738,652                    | 738,652                  | 348,520                    | 333,488                  | 726,684                      | 711,652                  |
| Total trade and other current receivables                                  | 1,392,636                  | 1,392,205                | 2,160,667                  | 2,160,309                | 1,215,807                    | 1,214,999                |
| CASH AND CASH EQ UIVALENTS                                                 |                            |                          |                            |                          |                              |                          |
| CASH                                                                       |                            |                          |                            |                          |                              |                          |
| Cash on hand                                                               | 50,568                     | 50,267                   | 24,799                     | 24,799                   | 39,655                       | 39,655                   |
| Balances with banks                                                        |                            |                          | (955,508)                  | (955,810)                |                              |                          |
| Total cash                                                                 | 50,568                     | 50,267                   | (930,709)                  | (931,011)                | 39,655                       | 39,655                   |
| CASH EQ UIVALENTS                                                          |                            |                          |                            |                          |                              |                          |
| Total cash and cash equivalents                                            | 50,568                     | 50,267                   | (930,709)                  | (931,011)                | 39,655                       | 39,655                   |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
11 Nov 2025

|                                                                     |                  |                  |                  |                  |                  |                  |
|---------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total cash and bank balances                                        | 50,568           | 50,267           | (930,709)        | (931,011)        | 39,655           | 39,655           |
| <b>OTHER CURRENT NON-FINANCIAL ASSETS</b>                           |                  |                  |                  |                  |                  |                  |
| <b>EQUITY</b>                                                       |                  |                  |                  |                  |                  |                  |
| <b>OTHER RESERVES</b>                                               |                  |                  |                  |                  |                  |                  |
| <b>LIABILITIES</b>                                                  |                  |                  |                  |                  |                  |                  |
| <b>NON-CURRENT LIABILITIES</b>                                      |                  |                  |                  |                  |                  |                  |
| <b>NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>                 |                  |                  |                  |                  |                  |                  |
| Employee End of Term Benefits, non current                          | 198,986          | 198,986          | 200,826          | 200,826          | 191,531          | 191,531          |
| <b>Total non-current provisions for employee benefits</b>           | <b>198,986</b>   | <b>198,986</b>   | <b>200,826</b>   | <b>200,826</b>   | <b>191,531</b>   | <b>191,531</b>   |
| <b>BORROWINGS, NON CURRENT</b>                                      |                  |                  |                  |                  |                  |                  |
| Borrowings from banks and other financial institutions, non current | 358,661          | 358,661          | 313,874          | 313,874          | 277,574          | 277,574          |
| <b>Total borrowings, non current</b>                                | <b>358,661</b>   | <b>358,661</b>   | <b>313,874</b>   | <b>313,874</b>   | <b>277,574</b>   | <b>277,574</b>   |
| <b>CURRENT LIABILITIES</b>                                          |                  |                  |                  |                  |                  |                  |
| <b>CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>                     |                  |                  |                  |                  |                  |                  |
| <b>TRADE AND OTHER CURRENT PAYABLES</b>                             |                  |                  |                  |                  |                  |                  |
| Trade payable                                                       | 2,181,259        | 2,181,259        | 1,700,411        | 1,700,411        | 1,771,256        | 1,771,256        |
| Payables to related parties                                         | 570,312          | 597,761          |                  | 27,669           | 250,000          | 277,669          |
| <b>ACCRUALS AND DEFERRED INCOME</b>                                 |                  |                  |                  |                  |                  |                  |
| Accruals                                                            | 577,416          | 577,416          | 365,787          | 365,410          | 522,259          | 522,259          |
| <b>Total accruals and deferred income</b>                           | <b>577,416</b>   | <b>577,416</b>   | <b>365,787</b>   | <b>365,410</b>   | <b>522,259</b>   | <b>522,259</b>   |
| <b>Total trade and other current payables</b>                       | <b>3,328,987</b> | <b>3,356,436</b> | <b>2,066,198</b> | <b>2,093,490</b> | <b>2,543,515</b> | <b>2,571,184</b> |
| <b>BORROWINGS, CURRENT</b>                                          |                  |                  |                  |                  |                  |                  |
| Borrowings from banks and other financial institutions, current     | 2,481,572        | 2,481,271        | 1,432,984        | 1,432,984        | 2,512,380        | 2,512,380        |
| <b>Total borrowings, current</b>                                    | <b>2,481,572</b> | <b>2,481,271</b> | <b>1,432,984</b> | <b>1,432,984</b> | <b>2,512,380</b> | <b>2,512,380</b> |