

Statement of Financial position, 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
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	1,839,803	1,840,542	2,029,276	2,029,275	1,887,355	1,887,361
Intangible assets other than goodwill	0	0	2,101	2,101	0	0
Right-of-use assets	71,904	71,904	133,565	133,565	75,628	75,628
Investments in subsidiaries	0	26,983	0	26,983	0	26,983
Total non-current assets	1,911,707	1,939,429	2,164,942	2,191,924	1,962,983	1,989,972
CURRENT ASSETS						
Current inventories	554,903	554,903	483,534	483,534	695,925	695,925
Current financial assets at fair value through profit or loss	2,032,231	2,032,231	0	0	10,009	10,009
Trade and other current receivables	1,397,566	1,397,135	974,679	973,872	1,315,196	1,314,721
Cash and bank balances	(852,951)	(853,252)	(994,166)	(994,468)	1,451,343	1,451,041
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	3,131,749	3,131,017	464,047	462,938	3,472,473	3,471,696
Total current assets	3,131,749	3,131,017	464,047	462,938	3,472,473	3,471,696
Total assets	5,043,456	5,070,446	2,628,989	2,654,862	5,435,456	5,461,668
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	135,169	135,169	135,169	135,169	135,169
Statutory reserve	488,184	487,733	488,184	487,733	488,184	487,740
Other reserves	0	0	0	0	0	0
Retained earnings (accumulated Losses)	(6,498,506)	(6,493,057)	(5,417,885)	(5,417,245)	(6,145,400)	(6,140,743)
Total equity attributable to owners of parent	(3,174,849)		(2,094,228)		(2,821,743)	
Non-controlling interests	4,735		1,387		4,756	
Total equity	(3,170,114)	(3,169,851)	(2,092,841)	(2,094,039)	(2,816,987)	(2,817,530)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	204,473	204,473	196,343	196,343	203,708	203,708
Total non-current provisions	204,473	204,473	196,343	196,343	203,708	203,708
Borrowings, non current	4,210,431	4,210,431	231,132	231,132	3,967,250	3,967,250
Non-current lease liabilities	62,866	62,866	53,500	53,500	70,712	70,712
Total non-current liabilities	4,477,770	4,477,770	480,975	480,975	4,241,670	4,241,670
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	2,772,818	2,799,846	2,728,942	2,756,013	2,762,824	2,789,894
Borrowings, current	949,263	948,962	1,421,821	1,421,821	1,233,809	1,233,809
Current lease liabilities	13,719	13,719	90,092	90,092	13,719	13,719
Current tax liabilities, current					421	106
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,735,800	3,762,527	4,240,855	4,267,926	4,010,773	4,037,528
Total current liabilities	3,735,800	3,762,527	4,240,855	4,267,926	4,010,773	4,037,528
Total liabilities	8,213,570	8,240,297	4,721,830	4,748,901	8,252,443	8,279,198
Total equity and liabilities	5,043,456	5,070,446	2,628,989	2,654,862	5,435,456	5,461,668
Number of outstanding shares	27003040	27003040	27003040	27003040	27003040	27003040
Net assets per share	(0.117)	(0.117)	(0.078)	(0.078)	(0.104)	(0.104)

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 AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	554,903	554,903	483,534	483,534	695,925	695,925
Total inventories, current	554,903	554,903	483,534	483,534	695,925	695,925
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	1,378,761	1,378,330	958,363	957,556	1,298,703	1,298,228
Receivables due from related parties	18,805	18,805	16,316	16,316	16,493	16,493
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Total trade and other current receivables	1,397,566	1,397,135	974,679	973,872	1,315,196	1,314,721
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	39,602	39,301	96,439	96,137	21,091	21,091
Balances with banks	(892,553)	(892,553)	(1,090,605)	(1,090,605)	1,430,252	1,429,950
Total cash	(852,951)	(853,252)	(994,166)	(994,468)	1,451,343	1,451,041
CASH EQ UIVALENTS						
Total cash and cash equivalents	(852,951)	(853,252)	(994,166)	(994,468)	1,451,343	1,451,041

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 May 2026

Total cash and bank balances	(852,951)	(853,252)	(994,166)	(994,468)	1,451,343	1,451,041
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	0	0	0	0	0	0
Total reserves	0	0	0	0	0	0
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	204,473	204,473	196,343	196,343	203,708	203,708
Total non-current provisions for employee benefits	204,473	204,473	196,343	196,343	203,708	203,708
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	4,210,431	4,210,431	231,132	231,132	3,967,250	3,967,250
Total borrowings, non current	4,210,431	4,210,431	231,132	231,132	3,967,250	3,967,250
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	2,239,236	2,239,236	2,228,942	2,228,565	2,234,659	2,234,281
Payables to related parties	533,582	560,610	500,000	527,448	528,165	555,613
ACCRUALS AND DEFERRED INCOME						
Total trade and other current payables	2,772,818	2,799,846	2,728,942	2,756,013	2,762,824	2,789,894
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	949,263	948,962	1,421,821	1,421,821	1,233,809	1,233,809
Total borrowings, current	949,263	948,962	1,421,821	1,421,821	1,233,809	1,233,809