

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	20,396,978	12,153,880	20,117,324	12,993,332	21,802,343	13,142,605
Intangible assets other than goodwill	244,586	244,586	305,989	305,989	290,639	290,639
Right-of-use assets	3,349,939	1,787,154	3,358,427	1,733,746	3,319,203	1,709,999
Investments in subsidiaries		7,789,908		7,789,908		7,789,908
Deferred tax assets	161,128	193,535		62,075	355,334	410,120
Non-current financial assets at fair value through other comprehensive income	36,622	36,622	95,301	95,301	84,124	84,124
Non-current financial assets at amortised cost	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total non-current assets	25,189,253	23,205,685	24,877,041	23,980,351	26,851,643	24,427,395
CURRENT ASSETS						
Current inventories	26,813,628	24,075,692	28,691,318	23,910,285	26,277,530	22,821,135
Trade and other current receivables	67,948,671	52,046,393	65,152,222	52,164,980	67,165,376	49,469,969
Current derivative financial assets	958,142	827,258	1,443,444	1,255,503		
Cash and bank balances	79,060,771	62,592,457	59,670,259	46,936,437	65,364,493	55,239,194
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	174,781,212	139,541,800	154,957,243	124,267,205	158,807,399	127,530,298
Total current assets	174,781,212	139,541,800	154,957,243	124,267,205	158,807,399	127,530,298
Total assets	199,970,465	162,747,485	179,834,284	148,247,556	185,659,042	151,957,693
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	8,970,000	8,970,000	8,970,000	8,970,000	8,970,000	8,970,000
Share premium	977,500	977,500	977,500	977,500	977,500	977,500
Statutory reserve	4,445,333	2,990,000	4,445,333	2,990,000	4,445,333	2,990,000
Other reserves	22,631,758	21,074,845	19,978,336	18,840,223	19,733,654	18,623,785
Retained earnings (accumulated Losses)	120,954,731	98,481,235	108,024,475	91,934,228	111,609,315	94,148,189
Total equity attributable to owners of parent	157,979,322		142,395,644		145,735,802	
Total equity	157,979,322	132,493,580	142,395,644	123,711,951	145,735,802	125,709,474
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,907,148	1,628,193	1,864,209	1,614,628	1,720,147	1,466,231
Total non-current provisions	1,907,148	1,628,193	1,864,209	1,614,628	1,720,147	1,466,231
Non-current lease liabilities	3,668,559	1,976,357	3,519,569	1,800,982	3,536,340	1,822,581
Deferred tax liabilities			68,948			
Total non-current liabilities	5,575,707	3,604,550	5,452,726	3,415,610	5,256,487	3,288,812
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	32,510,250	23,857,128	28,185,935	18,442,565	27,781,749	18,323,656
Current lease liabilities	285,233	185,108	269,509	179,509	281,433	185,108
Current derivative financial liabilities					1,251,330	1,194,467
Current tax liabilities, current	3,619,953	2,607,119	3,530,470	2,497,921	4,583,241	3,256,176
Other current financial liabilities					769,000	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	36,415,436	26,649,355	31,985,914	21,119,995	34,666,753	22,959,407
Total current liabilities	36,415,436	26,649,355	31,985,914	21,119,995	34,666,753	22,959,407
Total liabilities	41,991,143	30,253,905	37,438,640	24,535,605	39,923,240	26,248,219
Total equity and liabilities	199,970,465	162,747,485	179,834,284	148,247,556	185,659,042	151,957,693
Number of outstanding shares	89700000	89700000	89700000	89700000	89700000	89700000
Net assets per share	1.761	1.477	1.587	1.379	1.625	1.401

					Actuals/Omani Rial/Unaudited	
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	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 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	6,642,676	6,206,290	7,335,605	6,316,293	6,541,724	5,920,761
Current inventories in transit	315,000	315,000			191,070	18,840
Work in progress	4,840,903	4,426,583	6,171,329	5,463,003	2,806,725	2,431,281
Finished goods	16,140,334	14,604,045	16,493,777	13,607,215	17,899,886	15,926,479
Current spare parts	3,688,630	1,821,473	3,594,231	1,821,473	3,652,040	1,821,473
Allowance for slow moving and obsolete inventories	4,813,915	3,297,699	4,903,624	3,297,699	4,813,915	3,297,699
Total inventories, current	26,813,628	24,075,692	28,691,318	23,910,285	26,277,530	22,821,135
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	59,759,238	48,734,410	61,442,045	53,484,231	62,239,453	49,520,194
Receivables due from related parties	8,802,515	5,456,614	4,524,358	1,000,891	5,142,567	1,513,031
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	425,426	425,426	1,327,430	1,327,430	222,236	222,236
Advances	1,811,497	1,236,304	1,330,815	776,562	826,830	638,467
Total prepayments and accrued income	2,236,923	1,661,730	2,658,245	2,103,992	1,049,066	860,703

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

Other receivables	1,364,846	305,913	824,959	(225,293)	2,999,580	1,742,787
Allowance for expected credit losses	4,214,851	4,112,274	4,297,385	4,198,841	4,265,290	4,166,746
Total trade and other current receivables	67,948,671	52,046,393	65,152,222	52,164,980	67,165,376	49,469,969
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	5,551	5,000	6,173	5,000	5,783	5,000
Balances with banks	48,606,691	44,776,371	10,170,780	7,271,301	16,298,345	15,574,058
Total cash	48,612,242	44,781,371	10,176,953	7,276,301	16,304,128	15,579,058
CASH EQUIVALENTS						
Total cash and cash equivalents	48,612,242	44,781,371	10,176,953	7,276,301	16,304,128	15,579,058
Short-term deposits, not classified as cash equivalents	30,637,443	18,000,000	49,682,220	39,849,050	49,249,279	39,849,050
Allowance for expected credit losses	188,914	188,914	188,914	188,914	188,914	188,914
Total cash and bank balances	79,060,771	62,592,457	59,670,259	46,936,437	65,364,493	55,239,194
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	19,039,702	17,886,763	17,427,334	16,274,395	19,039,702	17,886,763
Other reserves	3,592,056	3,188,082	2,551,002	2,565,828	693,952	737,022
Total reserves	22,631,758	21,074,845	19,978,336	18,840,223	19,733,654	18,623,785
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,907,148	1,628,193	1,864,209	1,614,628	1,720,147	1,466,231
Total non-current provisions for employee benefits	1,907,148	1,628,193	1,864,209	1,614,628	1,720,147	1,466,231
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	22,810,384	15,263,593	18,798,357	10,444,996	13,524,262	9,770,224
Payables to related parties	1,407,701	1,527,599	410,932	846,464	5,120,079	1,495,877
ACCRUALS AND DEFERRED INCOME						
Accruals	6,918,980	5,951,325	7,212,170	5,512,861	7,389,835	5,800,055
Total accruals and deferred income	6,918,980	5,951,325	7,212,170	5,512,861	7,389,835	5,800,055
Other payables	1,373,185	1,114,611	1,764,476	1,638,244	1,747,573	1,257,500
Total trade and other current payables	32,510,250	23,857,128	28,185,935	18,442,565	27,781,749	18,323,656
BORROWINGS, CURRENT						