

					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						
Property, plant and equipment	22,615,574	12,930,562	21,198,135	12,689,451	22,402,557	13,259,532
Intangible assets other than goodwill	213,885	213,885	275,288	275,288	229,235	229,235
Right-of-use assets	5,222,291	3,690,454	3,427,306	1,833,573	5,277,444	3,730,136
Investments in subsidiaries		7,789,908		7,789,908		7,789,908
Deferred tax assets	776,020	657,868	153,495	175,641	255,516	222,651
Non-current financial assets at fair value through other comprehensive income	36,622	36,622	50,593	50,593	36,622	
Non-current financial assets at amortised cost			1,000,000	1,000,000		36,622
Total non-current assets	28,864,392	25,319,299	26,104,817	23,814,454	28,201,374	25,268,084
CURRENT ASSETS						
Current inventories	47,902,370	42,107,668	27,268,075	24,483,171	25,060,750	21,776,095
Current financial assets at amortised cost	1,000,000	1,000,000			1,000,000	1,000,000
Trade and other current receivables	72,680,204	56,508,644	69,750,090	49,149,310	62,907,588	46,080,789
Current derivative financial assets	15,796		754,150	754,150	1,796,174	1,289,563
Cash and bank balances	74,957,921	57,495,362	71,554,589	61,331,834	90,752,346	73,433,910
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	196,556,291	157,111,674	169,326,904	135,718,465	181,516,858	143,580,357
Total current assets	196,556,291	157,111,674	169,326,904	135,718,465	181,516,858	143,580,357
Total assets	225,420,683	182,430,973	195,431,721	159,532,919	209,718,232	168,848,441
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	23,151,020	21,669,435	21,674,729	20,480,109	25,073,363	23,301,042
Retained earnings (accumulated Losses)	122,968,978	96,882,054	108,960,785	89,871,401	125,961,987	101,303,991
Total equity attributable to owners of parent	160,512,831		145,028,347		165,428,183	
Total equity	160,512,831	131,488,989	145,028,347	123,289,010	165,428,183	137,542,533
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,999,331	1,703,836	1,790,560	1,525,954	1,943,089	1,664,135
Total non-current provisions	1,999,331	1,703,836	1,790,560	1,525,954	1,943,089	1,664,135
Non-current lease liabilities	5,474,998	3,763,983	3,601,965	1,857,800	5,697,210	3,888,379
Deferred tax liabilities	82,957					
Total non-current liabilities	7,557,286	5,467,819	5,392,525	3,383,754	7,640,299	5,552,514
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	50,066,759	40,023,782	37,936,728	28,644,528	31,407,648	22,008,971
Borrowings, current	52,204		1,011,470			
Current lease liabilities	319,131	215,631	230,108	185,108	255,553	247,976
Current derivative financial liabilities	871,740	871,740	161,547			
Current tax liabilities, current	6,040,732	4,363,012	5,670,996	4,030,519	4,986,549	3,496,447
Total current liabilities other than liabilities included in disposal groups classified as held for sale	57,350,566	45,474,165	45,010,849	32,860,155	36,649,750	25,753,394
Total current liabilities	57,350,566	45,474,165	45,010,849	32,860,155	36,649,750	25,753,394
Total liabilities	64,907,852	50,941,984	50,403,374	36,243,909	44,290,049	31,305,908
Total equity and liabilities	225,420,683	182,430,973	195,431,721	159,532,919	209,718,232	168,848,441
Number of outstanding shares	89700000	89700000	89700000	89700000	89700000	89700000
Net assets per share	1.789	1.466	1.617	1.374	1.844	1.533

	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
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	16,523,987	15,836,877	7,473,066	6,898,159	6,669,926	6,206,143
Current inventories in transit	3,331,524	361,144	492,468	269,221	132,752	132,752
Work in progress	6,729,959	6,341,421	5,077,485	4,804,456	3,562,950	2,695,214
Finished goods	23,632,762	21,322,060	15,476,132	13,987,561	15,764,791	14,210,820
Current spare parts	3,722,805	1,821,473	3,562,839	1,821,473	3,736,854	1,821,473
Other inventories	(944,165)					
Allowance for slow moving and obsolete inventories	5,094,502	3,575,307	4,813,915	3,297,699	4,806,523	3,290,307
Total inventories, current	47,902,370	42,107,668	27,268,075	24,483,171	25,060,750	21,776,095
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	63,400,959	52,480,793	62,595,505	48,672,437	58,919,351	44,416,230
Receivables due from related parties	9,484,823	5,101,814	7,960,807	2,473,641	6,544,086	4,613,303
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						

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

Prepayments	146,321	146,321	180,934	180,934	266,407	266,407
Advances	2,351,165	2,302,667	1,351,915	968,748	143,419	111,578
Total prepayments and accrued income	2,497,486	2,448,988	1,532,849	1,149,682	409,826	377,985
Other receivables	1,514,071	654,717	1,931,577	1,025,149	1,197,220	811,473
Allowance for expected credit losses	4,217,135	4,177,668	4,270,648	4,171,599	4,162,895	4,138,202
Total trade and other current receivables	72,680,204	56,508,644	69,750,090	49,149,310	62,907,588	46,080,789
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	5,251	5,000	5,540	5,000	5,546	5,000
Balances with banks	21,111,221	15,845,405	25,891,437	25,666,698	30,998,167	26,783,953
Total cash	21,116,472	15,850,405	25,896,977	25,671,698	31,003,713	26,788,953
CASH EQUIVALENTS						
Total cash and cash equivalents	21,116,472	15,850,405	25,896,977	25,671,698	31,003,713	26,788,953
Short-term deposits, not classified as cash equivalents	54,083,358	41,867,875	45,846,526	35,849,050	59,990,542	46,867,875
Allowance for expected credit losses	241,909	222,918	188,914	188,914	241,909	222,918
Total cash and bank balances	74,957,921	57,495,362	71,554,589	61,331,834	90,752,346	73,433,910
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	20,746,741	19,593,802	19,039,702	17,886,763	20,746,741	19,593,802
Other reserves	2,404,279	2,075,633	2,635,027	2,593,346	4,326,622	3,707,240
Total reserves	23,151,020	21,669,435	21,674,729	20,480,109	25,073,363	23,301,042
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,999,331	1,703,836	1,790,560	1,525,954	1,943,089	1,664,135
Total non-current provisions for employee benefits	1,999,331	1,703,836	1,790,560	1,525,954	1,943,089	1,664,135
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	33,102,790	23,676,880	20,103,719	11,953,428	17,102,334	8,996,661
Payables to related parties	2,528,208	2,998,312	1,326,287	1,726,000	2,369,130	2,464,846
ACCRUALS AND DEFERRED INCOME						
Accruals	7,173,952	6,562,871	7,007,151	5,589,356	10,269,944	9,256,050
Total accruals and deferred income	7,173,952	6,562,871	7,007,151	5,589,356	10,269,944	9,256,050
Dividend payables	4,383,413	4,383,413	8,207,550	8,207,550		
Other payables	2,878,396	2,402,306	1,292,021	1,168,194	1,666,240	1,291,414
Total trade and other current payables	50,066,759	40,023,782	37,936,728	28,644,528	31,407,648	22,008,971
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	52,204		1,011,470			
Total borrowings, current	52,204		1,011,470			