

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	1,562,736	1,045,848	1,039,800
Intangible assets other than goodwill	1,832,864	1,223,065	1,042,145
Right-of-use assets	7,945	0	16,879
Investments in associates	878,783	502,649	534,439
Other non-current financial assets	1,272,001	2,607,000	2,602,000
Total non-current assets	5,554,329	5,378,562	5,235,263
CURRENT ASSETS			
Current inventories	1,183,700	806,326	1,640,575
Current financial assets at fair value through profit or loss	5,572	5,669	5,572
Trade and other current receivables	897,595	623,285	794,573
Cash and bank balances	383,975	697,286	306,479
Other current financial assets	103,552	115,452	115,452
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,574,394	2,248,018	2,862,651
Total current assets	2,574,394	2,248,018	2,862,651
Total assets	8,128,723	7,626,580	8,097,914
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	3,300,000	3,300,000	3,300,000
Statutory reserve	1,100,000	1,071,548	1,100,000
Other reserves	156,035	133,012	114,323
Retained earnings (accumulated Losses)	1,830,836	2,027,562	2,115,424
Total equity	6,386,871	6,532,122	6,629,747
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	59,042	43,931	47,061
Total non-current provisions	59,042	43,931	47,061
Non-current lease liabilities	5,202		5,202
Deferred tax liabilities	78,400	59,857	78,400
Other non-current financial liabilities	353,644		
Total non-current liabilities	496,288	103,788	130,663
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	768,760	831,119	1,174,671
Current lease liabilities	3,193	0	11,969
Current tax liabilities, current	73,611	159,551	141,670
Other current financial liabilities	400,000	0	9,194
Total current liabilities other than liabilities included in disposal groups classified as held for sale	1,245,564	990,670	1,337,504
Total current liabilities	1,245,564	990,670	1,337,504
Total liabilities	1,741,852	1,094,458	1,468,167
Total equity and liabilities	8,128,723	7,626,580	8,097,914
Number of outstanding shares	3300000	3300000	3300000
Net assets per share	1.940	1.979	2.009

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Finished goods	1,157,907	788,405	1,618,818
Current spare parts	25,793	17,921	21,757
Total inventories, current	1,183,700	806,326	1,640,575
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	496,620	300,164	464,470
Receivables due from related parties	18,582	0	18,582
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	365,449	323,121	267,656
Advances	16,944	0	43,865
Total prepayments and accrued income	382,393	323,121	311,521
Total trade and other current receivables	897,595	623,285	794,573
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,200	3,200	3,200
Balances with banks	380,775	444,086	51,849
Total cash	383,975	447,286	55,049
CASH EQUIVALENTS			
Total cash and cash equivalents	383,975	447,286	55,049

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

Short-term deposits, not classified as cash equivalents	0	250,000	251,430
Total cash and bank balances	383,975	697,286	306,479
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	156,035	133,012	114,323
Total reserves	156,035	133,012	114,323
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	59,042	43,931	47,061
Total non-current provisions for employee benefits	59,042	43,931	47,061
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	500,181	312,770	470,223
Payables to related parties	0	0	376,696
ACCRUALS AND DEFERRED INCOME			
Accruals	268,579	518,349	327,752
Total accruals and deferred income	268,579	518,349	327,752
Total trade and other current payables	768,760	831,119	1,174,671
BORROWINGS, CURRENT			