

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	1,635,504	1,007,983	1,519,451
Intangible assets other than goodwill	2,344,003	1,465,665	2,184,983
Right-of-use assets	1,989	13,901	4,967
Investments in associates	828,574	545,029	860,173
Non-current receivables from related parties	19,552	0	19,551
Other non-current financial assets	1,262,979	1,802,000	1,272,001
Total non-current assets	6,092,601	4,834,578	5,861,126
CURRENT ASSETS			
Current inventories	1,462,696	1,163,890	1,439,848
Current financial assets at fair value through profit or loss	6,811	5,257	5,467
Trade and other current receivables	908,272	976,856	991,573
Cash and bank balances	621,287	59,117	259,459
Other current financial assets	84,000	115,452	84,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	3,083,066	2,320,572	2,780,347
Total current assets	3,083,066	2,320,572	2,780,347
Total assets	9,175,667	7,155,150	8,641,473
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	3,630,000	3,300,000	3,300,000
Statutory reserve	1,100,000	1,100,000	1,100,000
Other reserves	189,288	140,230	166,540
Retained earnings (accumulated Losses)	1,470,113	1,688,582	1,925,377
Total equity	6,389,401	6,228,812	6,491,917
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	67,946	52,260	62,630
Total non-current provisions	67,946	52,260	62,630
Non-current lease liabilities	0	5,202	0
Deferred tax liabilities	112,080	78,400	112,080
Other non-current financial liabilities	368,460	0	342,231
Total non-current liabilities	548,486	135,862	516,941
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,158,319	594,044	1,138,368
Current lease liabilities	2,277	9,044	5,202
Current tax liabilities, current	111,506	187,388	71,362
Other current financial liabilities	965,678	0	417,683
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,237,780	790,476	1,632,615
Total current liabilities	2,237,780	790,476	1,632,615
Total liabilities	2,786,266	926,338	2,149,556
Total equity and liabilities	9,175,667	7,155,150	8,641,473
Number of outstanding shares	3630000	3300000	3300000
Net assets per share	1.970	1.888	1.980

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
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	1,411,894	1,140,933	1,399,851
Current spare parts	50,802	22,957	39,997
Total inventories, current	1,462,696	1,163,890	1,439,848
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	426,628	583,934	580,462
Receivables due from related parties	18,582	18,582	18,582
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	398,233	297,170	372,731
Advances	41,663	77,170	19,798
Total prepayments and accrued income	439,896	374,340	392,529
Other receivables	23,166		
Total trade and other current receivables	908,272	976,856	991,573
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,200	3,200	3,200
Balances with banks	618,087	55,917	256,259
Total cash	621,287	59,117	259,459

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

CASH EQUIVALENTS			
Total cash and cash equivalents	621,287	59,117	259,459
Total cash and bank balances	621,287	59,117	259,459
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	189,288	140,230	166,540
Total reserves	189,288	140,230	166,540
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	67,946	52,260	62,630
Total non-current provisions for employee benefits	67,946	52,260	62,630
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	448,100	399,969	517,285
Payables to related parties	111,669	45,271	221,829
ACCRUALS AND DEFERRED INCOME			
Accruals	598,550	148,804	399,254
Total accruals and deferred income	598,550	148,804	399,254
Total trade and other current payables	1,158,319	594,044	1,138,368
BORROWINGS, CURRENT			