

OMAN CHLORINE SAOG AND ITS SUBSIDIARIES
INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION,
for the 6 months period ended 30th June 2025

1. Legal Status and Principal Activities

Oman Chlorine SAOG ("the Company" or "the Parent Company") is registered as an Omani public joint stock company with the Ministry of Commerce, Industry and Investment Promotion on 17 June 1997 in accordance with the relevant provisions of the Commercial Companies Law and Regulations of the Sultanate of Oman. The Company's shares are listed on the Muscat Stock Exchange (MSX).

The Parent Company's principal place of business is located at Madinat Alsultan Qaboos, Bousher, Muscat, Sultanate of Oman and production facilities at Sohar Industrial Area, Sohar, Sultanate of Oman.

The principal activities of the Parent Company and its subsidiary ("the Group") is manufacturing and sale of industrial chemicals mainly hydrochloric acid, caustic soda liquid, sodium hypochlorite, caustic flakes, calcium chloride and investing in other companies.

2. Structure of the Group

The structure of the Group is as follows:

Name of the subsidiaries	Country of incorporation	Effective ownership interest		Principal activity
		2025	2024	
Oman Industrial Development Company SAOC	Sultanate of Oman	100%	100%	Investments
Gulf Chlorine WLL	Qatar	51%	51%	Manufacturing Chlorine
Union Chlorine LLC	United Arab Emirates	71.93%	71.93%	Manufacturing Chlorine
Joint Venture				
United Chemicals WLL	Qatar	35%	35%	Manufacturing Chlorine

During the year ended 31 December 2024, the Parent Company acquired an additional 12.03% share in Union Chlorine LLC. Oman Industrial Development Company SAOC holds 11.1% beneficial interest in Union Chlorine LLC. As a result, the Group now owns a combined total of 71.93% (consisting of 60.83% held by the Parent Company and 11.1% held by Oman Industrial Development Company SAOC) in Union Chlorine LLC.

Union Chlorine LLC commenced commercial operations in September 2017 and its calcium chloride unit started from 1 April 2019. Gulf Chlorine WLL commenced commercial operations from 27 February 2019. United Chemicals LLC commenced commercial operations from April 2022.

3. Estimates

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing these interim financial statements, the significant judgements made by management in applying the subsidiaries' accounting policies and the key sources of estimating uncertainty were the same as those that were applied to the financial statements for the period ended 30 June 2025.

Functional currencies

The separate and consolidated financial statements are presented in Omani Rial (RO), which is the functional and reporting currency of the Parent Company and the Group.

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4. Property, Plant and Equipment’s

Group									
Group	Land	Building	Plant and machinery	Chemical road tankers	Prime movers	Motor vehicles	Furniture, office equipment and software	Capital work-in-progress	Total
	RO	RO	RO	RO	RO	RO	RO	RO	RO
Cost									
as at 1st January 2024	316,795	20,530,869	75,092,682	1,184,200	1,462,244	147,550	898,952	29,452	99,662,744
Additions	-	25,185	896,304	31,456	-	41,611	10,536	67,178	1,072,270
Disposals	-	-	29,452	-	-	-	-	(29,452)	-
Transfers	-	-	(21,800)	-	-	(33,223)	-	-	(55,023)
as of 1st January 2025	316,795	20,556,054	75,996,638	1,215,656	1,462,244	155,938	909,488	67,178	100,679,991
Additions	-	-	198,069	6,167	81,350	11,098	6,091	2,311,104	2,613,879
Disposals	-	-	-	-	(37,482)	-	-	(6,951)	(44,433)
Transfers	-	-	-	-	-	-	-	-	-
as of 30th June 2025	316,795	20,556,054	76,194,707	1,221,823	1,506,112	167,036	915,579	2,371,331	103,249,437
Depreciation									
as of 1st January 2024	-	5,129,564	16,929,491	987,533	1,049,169	141,271	805,741	-	25,042,769
Charge for the period / year	-	570,304	2,394,229	90,876	105,979	5,300	26,526	-	3,193,214
Transfers	-	-	(21,800)	-	-	(33,223)	-	-	(55,023)
as of 1st January 2025	-	5,699,868	19,301,920	1,078,409	1,155,148	113,348	832,267	-	28,180,960
Charge for the period / year	-	285,764	1,237,575	41,332	40,496	4,320	12,990	-	1,622,477
Disposals	-	-	-	-	(37,482)	-	-	-	(37,482)
as at 30th June 2025	-	5,985,632	20,539,495	1,119,741	1,158,162	117,668	845,257	-	29,765,955
Carrying Value									
as of 30th June 2025	316,795	14,570,422	55,655,212	102,082	347,950	49,368	70,322	2,371,331	73,483,482
as of 31st December 2024	316,795	14,856,186	56,694,718	137,247	307,096	42,590	77,221	67,178	72,499,031

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Property, Plant and Equipment's (Cont.)
Parent

Parent Company	Land	Building	Plant and machinery	Chemical road tankers	Prime movers	Motor vehicles	Furniture, office equipment and software	Capital work-in-progress	Total
	RO	RO	RO	RO	RO	RO	RO	RO	RO
Cost									
as at 1st January 2024	316,795	5,390,615	21,960,713	700,601	683,152	80,453	704,213	-	29,836,542
Additions	-	25,185	389,399	21,500	-	34,387	6,106	65,998	542,575
Disposals	-	-	(21,800)	-	-	(33,223)	-	-	(55,023)
Transfers	-	-	-	-	-	-	-	-	-
as of 1st January 2025	316,795	5,415,800	22,328,312	722,101	683,152	81,617	710,319	65,998	30,324,094
Additions	-	-	165,963	-	-	-	-	2,282,823	2,448,786
Disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
as at 30th June 2025	316,795	5,415,800	22,494,275	722,101	683,152	81,617	710,319	2,348,821	32,772,880
Depreciation									
as of 1st January 2024	-	2,947,964	9,355,714	542,040	511,823	80,073	625,365	-	14,062,979
Charge for the period / year	-	195,894	900,757	59,402	43,191	3,876	20,649	-	1,223,769
Disposals	-	-	(21,800)	-	-	(33,223)	-	-	(55,023)
Transfers	-	-	-	-	-	-	-	-	-
as of 1st January 2025	-	3,143,858	10,234,671	601,442	555,014	50,726	646,014	-	15,231,725
Charge for the period / year	-	99,440	469,661	24,890	18,708	3,439	10,105	-	626,243
Disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
as at 30th June 2025	-	3,193,577	10,468,449	615,012	564,368	52,446	651,129	-	15,544,981
Carrying Value									
as at 30th June 2025	316,795	2,172,502	11,789,943	95,769	109,430	27,452	54,200	2,348,821	16,914,912
as at 31st December 2024	316,795	2,271,942	12,093,641	120,659	128,138	30,891	64,305	65,998	15,092,369

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5. Investment in Subsidiaries

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Investment in Gulf Chlorine	7,859,015	7,859,015	7,859,015	-	-	-
Investment in Union Chlorine	7,734,533	7,734,533	7,734,533	-	-	-
	16,654,872	14,353,156	16,654,872	-	-	-
Subordinated Loan to Union Chlorine	-	-	-	-	-	-
	16,654,872	16,654,872	16,654,872	-	-	-

Note for Gulf Chlorine W.L.L

Gulf Chlorine W.L.L., located in the State of Qatar, is a subsidiary of its parent company, which holds 51% of its share capital. The company primarily engages in the manufacturing and sale of industrial chemicals, including hydrochloric acid, liquid caustic soda, sodium hypochlorite, caustic flakes, and calcium chloride.

Note for Oman Industrial Development Company SAOC (OIDC)

OIDC is a wholly owned subsidiary of the Parent Company, which holds 100% of its share capital. The principal activity of OIDC is investment management.

As the Parent Company exercises significant control over these subsidiaries, they are therefore consolidated into the Parent Company's financial statements.

Note for Union Chlorine LLC - UAE

The Parent Company holds a direct investment of 60.83% and an indirect investment of 11.1% through OIDC in Union Chlorine LLC. The principal activity of Union Chlorine LLC is manufacturing and sale of industrial chemicals mainly hydrochloric acid, caustic soda liquid, sodium hypochlorite, caustic flakes and calcium chloride.

6. Investment in Joint Venture

Gulf Chlorine W.L.L, the subsidiary in Qatar, holds investment in the following joint venture:

	Shareholding percentage		Parent Company	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
			RO	RO
United Chemicals WLL, Qatar	35%	35%	1,769,620	1,419,740

United Chemicals LLC is a limited liability company registered in the State of Qatar. The activities of the joint venture include import of chemicals for the oil and gas industry, import of chemicals for the treatment of water and import of chemicals related to plastic materials. The investment in United Chemicals LLC is accounted for using the equity method.

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7. Leases

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
a) Right to Use Assets						
Netbook value						
at Opening	745,470	773,640	773,640	2,331,103	2,405,873	2,405,873
Remeasurement of right-of-use assets	-	-	-	48,984	-	-
Less: amortization charge for the year	(14,086)	(14,085)	(28,170)	(33,517)	(37,384)	(74,770)
Net book value at Closing	731,384	759,555	745,470	2,346,570	2,368,489	2,331,103
	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
b) Lease Liabilities						
at Opening	905,628	902,172	902,172	2,663,217	2,667,689	2,667,689
Remeasurement of Lease Liabilities	-	-	-	51,933	-	-
Add: Interest on Lease liabilities	29,279	29,166	58,387	88,073	79,405	158,711
Less: Payment during the year	(41,579)	(38,020)	(54,932)	(67,792)	(61,399)	(163,180)
at Closing	893,328	893,318	905,627	2,735,431	2,685,695	2,663,220
Current portion of lease liabilities	54,932	54,932	54,932	131,594	116,428	105,381
Non-current portion of lease liabilities	838,396	838,386	850,695	2,603,837	2,569,267	2,557,839

The following are the amounts recognised in statement of comprehensive income:

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Amortization expense of right-of-use assets	14,086	14,085	28,170	33,516	37,385	74,770
Interest expense on lease liabilities	29,279	29,166	58,387	88,073	79,405	158,711
Total amount recognized in the Income Statement	43,365	43,251	86,557	121,589	116,790	233,481

8. Inventories and Consumables

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Raw materials	295,799	208,076	322,347	778,465	851,109	835,835
Spare parts and consumables	1,358,851	1,260,481	1,204,598	2,577,347	2,267,936	2,297,566
Provision for slow-moving and obsolete inventories	(245,981)	(245,981)	(245,981)	(259,935)	(259,935)	(259,935)
	1,408,669	1,222,576	1,280,964	3,095,877	2,859,110	2,873,466
Finished goods	296,987	726,638	340,853	1,001,953	1,200,825	638,751
	1,705,656	1,949,214	1,621,817	4,097,830	4,059,935	3,512,217

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9. Trade and Other Receivables

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Trade receivables (gross)	2,071,990	2,559,232	2,214,061	5,689,035	6,855,569	7,378,304
Less: allowance for expected credit loss	(47,612)	(55,000)	(55,000)	(99,600)	(94,946)	(106,988)
Trade receivables (net)	2,024,378	2,504,232	2,159,061	5,589,435	6,760,623	7,271,316
Prepayments and deposits	30,463	97,528	38,245	477,767	588,776	413,499
Due from related parties	1,260,518	1,231,256	1,206,207	-	-	-
Advances to suppliers	86,045	378,831	816,659	264,605	719,773	963,440
Other receivables	56,327	49,220	54,557	106,327	424,640	250,289
	3,457,731	4,261,067	4,274,729	6,438,134	8,493,812	8,898,544

10. Cash and Bank Balances

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Cash in Hand	1,887	1,943	1,502	3,603	3,703	2,439
Cash at Bank	150,023	818,902	1,267,238	432,038	1,385,770	1,663,917
Total Cash and Cash Equivalent	151,910	820,845	1,268,740	435,641	1,389,473	1,666,356

11. Share Capital

	Parent		
	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO
Authorized Share Capital	120,000,000	120,000,000	120,000,000
Issued and fully paid-up capital @ 100 baiza each	71,508,840	71,508,840	71,508,840
Issued Capital Value	7,150,884	7,150,884	7,150,884

12. Legal Reserve

The statutory reserve, which is not available for distribution, is being accumulated in accordance with Article 132 of the Commercial Companies Law of 18 / 2019. The annual appropriation shall be 10% of the profit after taxes of the Parent Company until such time the statutory reserve equals at least one-third of the capital. Since the reserve exceeds the minimum required, no amount has been transferred to the reserve in the period.

13. Trade and Other Payables

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Trade payables	470,331	604,465	357,040	4,311,804	5,191,838	5,584,236
Bonus payable	35,836	55,997	104,114	67,525	73,876	156,930
Directors' remuneration	13,875	45,000	90,000	27,983	58,565	103,886
Accrued expenses	1,708,452	1,721,528	1,731,182	3,059,503	2,933,718	3,028,521
Due to related parties	270,514	748,808	13,577	270,514	670,341	-
Advance from customers	24,413	143,557	31,967	92,363	335,234	201,498
Other payables	54,770	54,734	10,263	75,915	-	22,015
	2,578,191	3,374,089	2,338,143	7,905,607	9,326,764	9,097,086

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14. Bank Borrowings

	Parent			Group		
	30/06/2025	30/06/2024	31/12/2024	30/06/2025	30/06/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
a) Term Loans						
Term Loan- Parent Company	5,702,105	4,912,402	4,918,096	5,702,105	4,912,402	4,918,096
Term Loan - Union Chlorine LLC	-	-	-	15,705,888	17,367,582	16,163,255
Term Loan - Gulf Chlorine WLL	-	-	-	20,063,318	21,436,534	20,802,742
	5,702,105	4,912,402	4,918,096	41,471,311	43,716,518	41,884,093
Current Portion of Term Loan	1,049,844	987,060	1,017,141	5,413,347	4,493,046	4,510,028
Non-current Portion of Term Loan	4,652,261	3,925,342	3,900,955	36,057,964	39,223,472	37,374,065
b) Short Term Barrowings						
Short-term Barrowings	264,833	348,323	319,478	2,806,550	2,824,669	2,935,920

(c) Parent Company

The Parent Company has obtained an Islamic term finance facility in 2019 to finance the expansion project. The loan is payable in 24 quarterly instalments starting from November 2022 and ending on August 2028. The loan carries profit rate at commercial rates. The parent company also obtained a term loan in 2024 to finance 75 MTPD Caustic Soda Flakes Unit.

The Parent Company has obtained a short-term financing amounting to RO 3.55 million (2024: RO 1.5 million) from commercial banks with a sublimit of RO 3.55 million (2024: RO 1.5 million) for working capital requirements, letters of credit and letters of guarantee. Interest/profit rate on short-term financing is at commercial terms. The facilities of long-term loan are secured against commercial mortgage over the plant and machinery of the Parent Company.

(d) Union Chlorine LLC

This subsidiary in the UAE had obtained a term loan to fund capital expenditure requirements of the Company which was secured by several guarantees from individuals and corporate shareholders of the Company and an assignment of lease rights over the land and commercial mortgage over machineries and equipment and others.

Further, the Shareholders' loan in the subsidiary is sub-ordinated in favour of the bank to the extent of RO 13,488,750 (2024: 13,488,750).

(e) Gulf Chlorine WLL

On 24 August 2017, the Company obtained a loan with a total facility from a local commercial bank to finance the cost of construction of the chemical plant in Mesaieed Industrial City. The loan has been restructured on 2 October 2022 with a maturity date till 30 December 2032. The loan carries interest at commercial rates. The credit facilities are secured against irrevocable corporate guarantees provided by the partners. In addition, factory building, plant and machinery, the leasehold rights of the factory and building, and the Company's equity interest in United Chemicals LLC (the "joint venture") are pledged to the bank as securities of the above facilities. During 2018, the Company obtained a term loan from a local commercial bank to finance the partial construction cost of the joint venture's chemical plant (United Chemicals LLC). The loan has been restructured on 13 June 2023 with a maturity date till 30 December 2032 and consolidated with the previous loan. The loan is fully drawn and carries interest at commercial rates.

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15. Net assets per share

	30/06/2025	Parent	31/12/2024	30/06/2025	Group	31/12/2024
	RO	RO	RO	RO	RO	RO
Net assets attributable to the Parent Company shareholders	28,915,669	29,046,462	29,761,873	24,231,012	23,711,598	24,683,405
Number of Shares Outstanding	71,508,840	71,508,840	71,508,840	71,508,840	71,508,840	71,508,840
	0.404	0.406	0.416	0.339	0.332	0.345

16. Cost of Sales

	Parent	Group
	30/06/2025	30/06/2024
	RO	RO
Raw materials consumed	419,767	445,401
HCL used for CACL2	-	21,146
Cost of traded goods	236,344	1,311,961
Packing material consumed	157,094	150,179
Utilities expenses	1,220,223	1,246,005
Salaries and benefits	311,292	312,785
Insurance & registration	42,285	42,086
Repair and maintenance expenses	135,542	135,991
Provision for spares	-	-
Depreciation on property, plant and equipment	564,002	540,091
Amortisation on right-of-use assets	11,726	11,726
Other direct Expenses	141,969	134,925
Movement in finished goods	82,416	(208,064)
	3,322,660	4,144,232
	9,753,228	11,198,550

17. Selling and Distribution Expenses

	Parent	Group
	30/06/2025	30/06/2024
	RO	RO
Salaries and benefits	104,652	120,068
Fuel	126,738	174,892
Repair and maintenance	43,186	61,009
Insurance & Registration	20,682	17,209
Freight & Hire Charges	46,624	179,126
Depreciation on property, plant and equipment	52,300	62,161
Amortisation on right-of-use assets	2,360	2,360
Other expenses	5,900	6,867
	402,442	623,692
	1,045,588	1,568,969

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18. General and Administrative Expenses

	Parent		Group	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
	RO	RO	RO	RO
Directors' remuneration	45,125	51,000	45,125	51,000
Salaries and benefits	243,432	271,488	587,322	595,686
Establishment expenses	12,508	13,398	26,678	24,683
Depreciation on property, plant and equipment	9,941	8,359	11,527	9,889
Insurance & registration	11,264	12,582	16,548	17,868
Repair and maintenance expenses	19,527	19,449	27,398	28,647
Travelling & seminar exp	579	235	587	1,960
Professional and legal expenses	17,460	18,816	46,842	43,843
Directors' sitting fees	37,750	37,750	56,284	60,481
Bank charges	8,629	7,328	25,344	23,833
Allowance for expected credit loss	-	-	-	-
Others	2,718	21,254	39,192	43,603
	408,933	461,659	882,847	901,493

19. Other Income

	Parent		Group	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
	RO	RO	RO	RO
Interest Income	-	18,724	-	18,724
Profit on sale of fixed assets	-	3,700	15,754	3,700
Other Income-Management Fees	19,240	19,240	-	-
Foreign exchange gain/(loss)	-	-	(3,835)	-
Others	6,532	1,404	63,371	44,106
	25,772	43,068	75,290	66,530

20. Taxation

	Parent		Group	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
	RO	RO	RO	RO
Income tax	70,000	111,500	78,976	114,966
Deferred tax	(9,591)	15,631	(9,591)	15,631
	60,409	127,131	69,385	130,597

21. Earnings per share

	Parent		Group	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
Profit for the year attributable to Parent Company Shareholders	405,201	706,622	799,012	725,428
Number of Shares Outstanding	71,508,840	71,508,840	71,508,840	71,508,840
Earnings per Share	0.006	0.010	0.011	0.010

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON **13-08-2025**

OMAN CHLORINE SAOG AND ITS SUBSIDIARIES
INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION,
for the 6 months period ended 30th June 2025

22. Related Party Transactions

	Parent				Group	
	30/06/2025 RO	30/06/2024 RO	31/12/2024 RO	30/06/2025 RO	30/06/2024 RO	31/12/2024 RO
a) Due from Related Parties						
Union Chlorine LLC	726,038	715,525	690,425	-	-	-
Oman Industrial Development Company	521,103	515,732	515,742	-	-	-
Gulf Chlorine WLL	13,377	-	-	-	-	-
	1,260,518	1,231,257	1,206,207	-	-	-
b) Due to Related Parties						
Gulf Chlorine WLL	-	78,467	-	-	-	-
United Chemicals WLL	270,514	670,341	270,514	270,514	670,341	-
	270,514	748,808	270,514	270,514	670,341	-

	Parent		Group	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
c) Compensation paid to key management personnel	RO	RO	RO	RO
Salaries, Bonus and Other benefits	177,238	229,335	354,120	411,328
Director Remuneration	45,125	51,000	45,125	51,000
Director's Sitting fees	37,750	37,750	57,312	60,481
	260,113	318,085	456,557	522,809

23. Dividend Declaration

The Board of Directors at the Board Meeting held on 25 March 2025 proposed a cash dividend of RO 0.0175 (17.5%) per share amounting to RO1,251,405 (2024: cash dividend of RO 0.020 (20%) per share amounting to RO1,430,177).

24. Operating Segments

	Parent		Group	
	30/06/2025 RO	30/06/2024 RO	30/06/2025 RO	30/06/2024 RO
Domestic Market	3,562,370	4,834,105	10,219,030	11,900,688
Overseas Market	1,138,133	1,363,770	3,887,987	4,442,651
	4,700,503	6,197,875	14,107,017	16,343,339

25. Comparative figures

Certain comparative information has been reclassified to conform to the presentation adopted in these financial statements.