

OMAN CHLORINE SAOG AND ITS SUBSIDIARIES
INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION,
for the 9 months period ended 30th September 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 September 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	-	1,190	313,218	37,523	87,050	11,098	8,004	2,647,516	3,105,599
Disposals	-	-	(31,161)	(19,450)	(71,982)	-	-	(22,602)	(145,195)
Transfers	-	-	-	-	-	-	-	-	-
as of 30th September 2025,	316,795	20,557,244	76,278,695	1,233,729	1,477,312	167,036	917,492	2,692,092	103,640,395
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	-	429,366	1,863,624	61,511	58,808	6,632	18,901	-	2,438,842
Disposals	-	-	(5,297)	(14,645)	(71,982)	-	-	-	(91,924)
as at 30th September 2025	-	6,129,234	21,160,247	1,125,275	1,141,974	119,980	851,168	-	30,527,878
Carrying Value									
as of 30th September 2025,	316,795	14,428,010	55,118,448	108,454	335,338	47,056	66,324	2,692,092	73,112,517
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)
as at 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	-	1,190	235,714	-	5,700	-	323	2,586,706	2,829,633
Disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	(19,450)	(34,500)	-	-	-	(53,950)
as at 30th Sept. 2025	316,795	5,416,990	22,564,026	702,651	654,352	81,617	710,642	2,652,704	33,099,777
Depreciation									
as at 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)
as at 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	-	149,219	709,356	35,662	28,061	5,158	14,619	-	942,075
Disposals	-	-	-	(14,645)	(34,500)	-	-	-	(49,145)
as at 30th Sept. 2025	-	3,293,077	10,944,027	622,459	548,575	55,884	660,633	-	16,124,655
Carrying Value									
as at 30th Sept. 2025	316,795	2,123,913	11,619,999	80,192	105,777	25,733	50,009	2,652,704	16,975,122
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

Capital Work in Progress:

As part of its long-term growth strategy, the Company has erected a new Caustic Soda Flakes production unit with a capacity of 75 metric tonnes per day (MTPD). This initiative is aimed at expanding value-added product offerings and enhancing operational efficiency. As of 30th September, the unit remains under development and is classified under Capital Work in Progress (CWIP) and commercial production will start from October 2025

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5. Investment in Subsidiaries

	Parent			Group		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	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	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
			RO	RO
United Chemicals WLL, Qatar	35%	35%	1,756,132	1,557,838

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		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
a) Right to Use Assets						
Net book value						
at Opening	745,470	773,640	773,640	2,331,103	2,405,873	2,405,873
Addition	100,644			100,644		
Remeasurement	-	-	-	44,056	-	-
Less: amortisation charge for the period	(21,907)	(21,128)	(28,170)	(48,589)	(56,078)	(74,770)
Net book value at Closing	824,207	752,513	745,470	2,427,214	2,349,795	2,331,103
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
b) Lease Liabilities						
at Opening	905,628	902,173	902,172	2,663,217	2,667,688	2,667,689
Addition	100,644			100,644		
Remeasurement	-	-	-	44,057	-	-
Add: Interest on Lease liabilities	45,513	43,767	58,387	137,688	119,067	158,711
Less: Payment during the period	(49,780)	(38,020)	(54,932)	(89,099)	(146,268)	(163,180)
at Closing	1,002,005	907,920	905,627	2,856,507	2,640,487	2,663,220
Current portion of lease liabilities	54,932	54,932	54,932	105,381	104,738	105,381
Non-current portion of lease liabilities	947,073	852,988	850,695	2,751,126	2,535,749	2,557,839

The following are the amount recognized in statement of comprehensive income.

	Parent			Group		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Amortization expense of right-of-use assets	21,907	21,128	28,170	48,589	56,078	74,770
Interest expense on lease liabilities	45,513	43,767	58,387	137,688	119,067	158,711
Total amount recognized in the Income Statement	67,420	64,895	86,557	186,277	175,145	233,481

8. Inventories and Consumables

	Parent			Group		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Raw materials	538,851	557,313	322,347	908,043	1,135,641	835,835
Spare parts and consumables	1,342,488	1,293,737	1,204,598	2,634,285	2,385,973	2,297,566
Provision for slow-moving and obsolete inventories	(245,981)	(245,981)	(245,981)	(259,935)	(259,935)	(259,935)
	1,635,358	1,605,069	1,280,964	3,282,393	3,261,679	2,873,466
Finished goods	480,172	335,773	340,853	1,282,942	898,818	638,751
	2,115,530	1,940,842	1,621,817	4,565,335	4,160,497	3,512,217

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9. Trade and Other Receivables

	Parent			Group		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Trade receivables (gross)	2,464,080	2,808,486	2,214,061	6,437,539	7,891,156	7,378,304
Less: allowance for expected credit loss	(47,612)	(55,000)	(55,000)	(99,600)	(94,946)	(106,988)
Trade receivables (net)	2,416,468	2,753,486	2,159,061	6,337,939	7,796,210	7,271,316
Prepayments and deposits	(7,307)	70,587	38,245	372,654	541,379	413,499
Due from related parties	1,285,710	1,244,405	1,206,207	-	-	-
Advances to suppliers	241,100	906,442	816,659	341,685	1,142,517	963,440
Other receivables	61,089	49,297	54,557	107,297	77,107	250,289
	3,997,060	5,024,217	4,274,729	7,159,575	9,557,213	8,898,544

10. Cash and Bank Balances

	Parent			Group		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Cash in Hand	1,774	1,657	1,502	3,855	3,330	2,439
Cash at Bank	118,266	451,408	1,267,238	588,118	759,058	1,663,917
Total Cash and Cash Equivalent	120,040	453,064	1,268,740	591,973	762,388	1,666,356

11. Share Capital

	Parent		
	30/09 /2025	30/09 /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		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Trade payables	779,444	548,788	357,040	4,355,213	5,432,974	5,584,236
Bonus payable	35,683	82,186	104,114	99,062	121,798	156,930
Directors' remuneration	67,250	67,500	90,000	81,358	81,159	103,886
Accrued expenses	1,537,504	1,760,484	1,731,182	3,369,996	3,107,615	3,028,521
Due to related parties	591,022	206,556	13,577	591,021	176,834	-
Advance from customers	-	36,501	31,967	56,659	115,846	201,498
Proposed Dividend	-	-	-	-	-	-
Other payables	63,304	147,508	10,263	72,930	172,387	22,015
	3,074,207	2,849,523	2,338,143	8,626,239	9,208,613	9,097,086

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14. Bank Borrowings

Bank Borrowings

	Parent			Group		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
a) Term Loans						
Term Loan- Parent Company	5,894,720	5,162,479	4,918,096	5,894,720	5,162,479	4,918,096
Term Loan - Union Chlorine LLC	-	-	-	15,787,093	16,996,255	16,163,255
Term Loan - Gulf Chlorine WLL	-	-	-	19,693,606	21,119,639	20,802,742
	5,894,720	5,162,479	4,918,096	41,375,419	43,278,373	41,884,093
Current Portion of Term Loan & Short-term borrowings	1,049,844	1,001,988	1,017,141	3,540,237	4,653,684	4,510,028
Non-current Portion of Term Loan	4,844,876	4,160,492	3,900,955	37,835,182	38,624,689	37,374,065
b) Short Term Borrowings						
Short Term Borrowings	469,967	319,478	319,478	2,810,112	3,093,214	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 term loans in 2024 to finance 75 MTPD Caustic Soda Flakes Unit from commercial bank and government-owned development financial institution. The loans were secured by assignment of lease rights over the land and commercial mortgage over machinery and equipment.

The Parent Company has obtained a short-term financing amounting to RO 4.55 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 Term loan to fund capital expenditure requirements of the Company and were secured by several guarantees from individuals and corporate shareholders of the Company and assignments of lease rights over the land and commercial mortgage over machineries and equipment and others. During the third quarter financial year 2025, the company has restructured its term loans with the lender, whereby, the repayment schedule has been modified. The Company has recorded the restructuring in accordance with IFRS 9, whereby, it has assessed that the modification of the financial liability is not substantial. 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 September 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

	Parent			Group		
	30/09/2025	30/09/2024	31/12/2024	30/09/2025	30/09/2024	31/12/2024
	RO	RO	RO	RO	RO	RO
Net assets attributable to the Parent Company shareholders	28,989,243	29,443,126	29,761,873	24,434,774	24,170,146	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
	0.405	0.412	0.416	0.342	0.338	0.345

16. Cost of Sales

	Parent		Group	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RO	RO	RO	RO
Raw materials consumed	628,243	671,412	1,788,362	1,806,109
HCL used for CACL2	-	21,146	-	21,146
Cost of traded goods	591,022	1,969,002	3,329,025	6,529,614
Packing material consumed	249,307	224,052	538,745	590,226
Utilities expenses	1,923,595	1,957,649	4,519,529	4,383,395
Salaries and benefits	450,209	472,563	1,382,383	1,414,624
Insurance & registration	59,502	64,363	136,503	133,984
Repair and maintenance expenses	212,734	199,737	553,025	410,315
Provision for spares	-	-	-	-
Depreciation on property, plant and equipment	850,835	810,842	2,288,995	2,210,332
Amortisation on right-of-use assets	18,368	17,588	45,050	52,538
Other direct Expenses	211,525	192,814	416,731	405,603
Movement in finished goods	(131,914)	(263,434)	(618,938)	(530,272)
	5,063,426	6,337,735	14,379,410	17,427,616

17. Selling and Distribution Expenses

	Parent		Group	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RO	RO	RO	RO
Salaries and benefits	143,432	178,299	337,914	370,919
Fuel	184,631	266,988	330,732	393,213
Repair and maintenance expenses	71,250	97,904	160,708	183,254
Insurance & Registration	29,592	25,380	54,293	44,471
Freight & Hire Charges	88,939	387,047	489,542	1,377,375
Depreciation on property, plant and equipment	76,777	91,909	133,019	164,544
Amortisation on right-of-use assets	3,539	3,539	3,539	3,539
Other expenses	9,458	15,810	42,281	39,663
	607,618	1,066,876	1,552,028	2,576,978

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18. General and Administrative Expenses

	Parent		Group	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RO	RO	RO	RO
Directors' remuneration	68,000	79,500	68,000	79,500
Salaries and benefits	358,104	405,066	865,520	897,144
Establishment expenses	21,989	24,658	42,582	41,373
Depreciation on property, plant and equipment	14,463	13,033	16,829	15,340
Insurance & registration	16,923	18,387	24,388	25,950
Repair and maintenance expenses	30,121	30,562	41,571	44,233
Travelling & seminar exp	438	2,405	786	4,275
Professional and legal expenses	25,585	30,976	56,568	69,707
Directors' sitting fees	56,625	56,625	83,828	89,673
Bank charges	14,013	11,842	35,245	39,238
Allowance for expected credit loss	-	-	-	-
Others	6,752	29,217	74,758	62,437
	613,013	702,270	1,310,075	1,368,870

19. Other Income

	Parent		Group	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RO	RO	RO	RO
Profit on sale of fixed assets	1,697	4,700	17,451	4,700
Other Income-Management Fees	28,860	28,860	-	-
Foreign exchange gain/(loss)	-	-	(29,091)	(12,011)
Others	70,058	1,649	141,658	85,105
	100,615	35,209	130,018	77,794

20. Taxation

	Parent		Group	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RO	RO	RO	RO
Income tax	77,914	173,400	89,947	(178,119)
Deferred tax	(13,439)	25,088	(13,439)	(25,087)
	64,475	198,488	76,508	(203,206)

21. Earnings per Share

	Parent		Group	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RO	RO	RO	RO
Profit for the year attributable to Parent Company Shareholders	478,775	1,103,286	1,002,774	1,176,255
Number of Shares Outstanding	71,508,840	71,508,840	71,508,840	71,508,840
Earnings per Share	0.007	0.015	0.014	0.016

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON **04-11-2025**

OMAN CHLORINE SAOG AND ITS SUBSIDIARIES
INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION,
for the 9 months period ended 30th September 2025

22. Related Party Transactions

	Parent			Group		
	30/09/2025 RO	30/09/2024 RO	31/12/2024 RO	30/09/2025 RO	30/09/2024 RO	31/12/2024 RO
a) Due from Related Parties						
Union Chlorine	740,254	728,673	690,465	-	-	-
Oman Industrial Development Company SAOC	521,103	515,732	515,742	-	-	-
Gulf Chlorine WLL	24,353	-	-	-	-	-
	1,285,710	1,244,405	1,206,207	-	-	-
a) Due to Related Parties						
Gulf Chlorine WLL	-	29,722	13,577	-	-	-
United Chemicals WLL	591,022	176,834	-	591,022	176,834	-
	591,022	206,556	13,577	591,022	176,834	-

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	
	30/09/2025 RO	30/09/2024 RO	30/09/2025 RO	30/09/2024 RO
Domestic Market	5,142,408	7,078,110	14,890,916	18,317,012
Overseas Market	1,776,572	2,536,000	5,791,938	6,990,692
	6,918,980	9,614,110	20,682,854	25,307,704

25. Commissioning of New Caustic Soda Flakes Unit

On 1 October 2025, the Company successfully completed and commissioned a new Caustic Soda Flakes production unit with a capacity of 75 metric tons per day (MTPD). This project is part of the Company's strategic expansion plan to enhance value-added product offerings and improve operational efficiency.

26. Comparative figures

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