

Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	72,138,496	16,844,574	71,851,820	14,834,327	72,744,714	16,989,041
Right-of-use assets	2,392,025	813,375	2,365,793	738,427	2,412,365	821,536
Investments in subsidiaries		16,654,872		16,654,872		16,654,872
Investments in joint ventures	1,659,895		1,702,735		1,703,301	
Total non-current assets	76,190,416	34,312,821	75,920,348	32,227,626	76,860,380	34,465,449
CURRENT ASSETS						
Current inventories	4,305,526	2,206,243	3,763,192	1,515,874	4,309,068	2,193,619
Trade and other current receivables	7,350,075	2,825,369	7,701,492	4,186,329	6,190,311	3,186,367
Cash and bank balances	624,843	273,639	793,389	378,556	237,320	73,294
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	12,280,444	5,305,251	12,258,073	6,080,759	10,736,699	5,453,280
Total current assets	12,280,444	5,305,251	12,258,073	6,080,759	10,736,699	5,453,280
Total assets	88,470,860	39,618,072	88,178,421	38,308,385	87,597,079	39,918,729
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	7,150,884	7,150,884	7,150,884	7,150,884	7,150,884	7,150,884
Statutory reserve	3,116,217	2,848,394	3,036,675	2,848,394	3,116,217	2,848,394
Other reserves	1,050,000	1,050,000	1,000,000	1,000,000	1,050,000	1,050,000
Retained earnings (accumulated Losses)	12,809,584	17,489,399	12,740,713	17,786,758	13,268,428	18,044,978
Total equity attributable to owners of parent	24,126,685		23,928,272		24,585,529	
Non-controlling interests	7,856,641		7,531,746		7,789,811	
Total equity	31,983,326	28,538,677	31,460,018	28,786,036	32,375,340	29,094,256
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	493,076	188,280	455,336	191,126	483,610	190,100
Total non-current provisions	493,076	188,280	455,336	191,126	483,610	190,100
Borrowings, non current	35,552,930	4,016,407	36,270,563	3,831,157	36,747,354	4,430,791
Non-current lease liabilities	2,671,742	930,657	2,572,551	834,994	2,707,114	951,326
Non-current derivative financial liabilities			137,306			
Deferred tax liabilities	1,005,539	1,005,539	963,161	963,161	999,351	999,352
Total non-current liabilities	39,723,287	6,140,883	40,398,917	5,820,438	40,937,429	6,571,569
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	10,187,485	2,721,454	8,500,752	2,306,122	7,708,323	2,389,248
Borrowings, current	6,353,257	2,071,623	7,275,681	1,034,753	6,360,507	1,718,221
Current lease liabilities	142,264	64,194	131,594	54,932	115,326	64,194
Current derivative financial liabilities			81,734			
Current tax liabilities, current	81,241	81,241	329,725	306,104	100,154	81,241
Total current liabilities other than liabilities included in disposal groups classified as held for sale	16,764,247	4,938,512	16,319,486	3,701,911	14,284,310	4,252,904
Total current liabilities	16,764,247	4,938,512	16,319,486	3,701,911	14,284,310	4,252,904
Total liabilities	56,487,534	11,079,395	56,718,403	9,522,349	55,221,739	10,824,473
Total equity and liabilities	88,470,860	39,618,072	88,178,421	38,308,385	87,597,079	39,918,729
Number of outstanding shares	71508840	71508840	71508840	71508840	71508840	71508840
Net assets per share	0.337	0.399	0.335	0.403	0.344	0.407

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	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	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-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	709,429	230,635	658,055	128,997	786,291	358,134
Finished goods	1,467,873	964,067	926,614	386,536	1,331,081	780,559
Current spare parts	2,388,159	1,257,522	2,438,458	1,246,322	2,451,631	1,300,907
Allowance for slow moving and obsolete inventories	259,935	245,981	259,935	245,981	259,935	245,981
Total inventories, current	4,305,526	2,206,243	3,763,192	1,515,874	4,309,068	2,193,619
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	5,311,260	1,458,074	5,900,199	1,858,978	5,571,126	1,697,681
Receivables due from related parties	1,323,890	1,323,890	0	1,204,827	0	1,318,481
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	487,477	37,729	493,686	1,680	296,480	74,396
Advances	174,666		1,273,059	1,112,360	188,956	84,347
Total prepayments and accrued income	662,143	37,729	1,766,745	1,114,040	485,436	158,743
Other receivables	153,138	56,801	134,148	56,096	234,105	62,587
Allowance for expected credit losses	100,356	51,125	99,600	47,612	100,356	51,125
Total trade and other current receivables	7,350,075	2,825,369	7,701,492	4,186,329	6,190,311	3,186,367

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 May 2026

CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	5,022	2,347	4,858	2,963	3,199	1,756
Balances with banks	619,821	271,292	788,531	375,593	234,121	71,538
Total cash	624,843	273,639	793,389	378,556	237,320	73,294
CASH EQUIVALENTS						
Total cash and cash equivalents	624,843	273,639	793,389	378,556	237,320	73,294
Total cash and bank balances	624,843	273,639	793,389	378,556	237,320	73,294
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	1,050,000	1,050,000	1,000,000	1,000,000	1,050,000	1,050,000
Total reserves	1,050,000	1,050,000	1,000,000	1,000,000	1,050,000	1,050,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	493,076	188,280	455,336	191,126	483,610	190,100
Total non-current provisions for employee benefits	493,076	188,280	455,336	191,126	483,610	190,100
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	35,552,930	4,016,407	36,270,563	3,831,157	36,747,354	4,430,791
Total borrowings, non current	35,552,930	4,016,407	36,270,563	3,831,157	36,747,354	4,430,791
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	3,787,644	748,485	3,739,992	244,656	3,558,069	399,043
Payables to related parties	317,622	317,622		818	340,710	340,710
ACCRUALS AND DEFERRED INCOME						
Accruals	4,125,145	1,650,767	3,621,282	1,995,252	3,652,466	1,642,320
Total accruals and deferred income	4,125,145	1,650,767	3,621,282	1,995,252	3,652,466	1,642,320
Other payables	1,957,074	4,580	1,139,478	65,396	157,078	7,175
Total trade and other current payables	10,187,485	2,721,454	8,500,752	2,306,122	7,708,323	2,389,248
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	4,259,559	1,454,971	4,727,410	1,034,753	3,907,214	1,260,139
Other borrowings, current	2,093,698	616,652	2,548,271		2,453,293	458,082
Total borrowings, current	6,353,257	2,071,623	7,275,681	1,034,753	6,360,507	1,718,221