

OMAN CHLORINE SAOG AND ITS SUBSIDIARIES
INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION,
for the 3 months period ended 31 March 2026

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 September 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	of Effective interest	2026	2025	Principal activity
Oman Industrial Development Company SAOC	Sultanate of Oman	100%	100%	100%	Investments
Gulf Chlorine WLL	Qatar	51%	51%	51%	Manufacturing Chlorine
Union Chlorine LLC	United Arab Emirates	71.93%	71.93%	71.93%	Manufacturing Chlorine
Joint Venture					
United Chemicals WLL	Qatar	35%	35%	35%	Manufacturing Chlorine

During the year 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.

During the year ended 31 December 2025, the Parent Company resolved to initiate the process of liquidation of OIJC. Upon completion of the liquidation process, the direct shareholding of Oman Chlorine SAOG in Union Chlorine LLC will increase to 71.93%.

As at the reporting date, the liquidation process has not yet been completed and, accordingly, there is no impact on the Group's consolidated financial statements for the three-month period ended 31 March 2026.

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 31st March 2026.

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

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 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	-	603,473	2,621,191	37,523	87,050	11,098	9,179	356,810	3,726,324
Disposals	-	(31,000)	(161,614)	(19,450)	(71,982)	-	-	(151,528)	(435,574)
Transfers	-	-	67,178	-	-	-	-	(67,178)	-
as at 1st January 2026	316,795	21,128,527	78,523,393	1,233,729	1,477,312	167,036	918,667	205,282	103,970,741
Additions	-	-	160,500	-	-	-	1,634	66,766	228,900
Disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	(800)	(800)
as at 31st March 2026	316,795	21,128,527	78,683,893	1,233,729	1,477,312	167,036	920,301	271,248	104,198,841
Depreciation									
as at 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	-	577,600	2,513,138	80,054	72,447	9,994	24,655	-	3,277,888
Disposals	-	(31,000)	(115,192)	(14,647)	(71,982)	-	-	-	(232,821)
as at 1st January 2026	-	6,246,468	21,699,866	1,143,816	1,155,613	123,342	856,922	-	31,226,027
Charge for the period / year	-	145,871	647,599	18,005	14,298	2,674	5,872	-	834,318
Disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
as at 31st March 2026	-	6,392,339	22,347,465	1,161,821	1,169,911	126,016	862,794	-	32,060,345
Carrying Value									
as at 31st March 2026	316,795	14,736,188	56,336,428	71,908	307,401	41,020	57,507	271,248	72,138,496
as at 31st December 2025	316,795	14,882,059	56,823,527	89,913	321,699	43,694	61,745	205,282	72,744,714

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Property, Plant and Equipment (Cont.)

Parent	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 2025	316,795	5,415,800	22,328,312	722,101	683,152	81,617	710,319	65,998	30,324,094
Additions	-	603,473	2,389,971	-	5,700	-	320	183,835	3,183,299
Disposals	-	(31,000)	(105,663)	(19,450)	(34,500)	-	-	(65,998)	(256,611)
Transfers	-	-	65,998	-	-	-	-	-	65,998
as at 1st January 2026	316,795	5,988,273	24,678,618	702,651	654,352	81,617	710,639	183,835	33,316,780
Additions	-	-	157,489	-	-	-	-	36,404	193,893
Disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	(800)	(800)
as at 31st March 2026	316,795	5,988,273	24,836,107	702,651	654,352	81,617	710,639	219,439	33,509,873
Depreciation									
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	-	203,630	970,032	44,940	37,415	6,877	18,930	-	1,281,824
Disposals	-	(31,000)	(105,663)	(14,647)	(34,500)	-	-	-	(185,810)
Transfers	-	-	-	-	-	-	-	-	-
as at 1st January 2026	-	3,316,488	11,099,040	631,735	557,929	57,603	664,944	-	16,327,739
Charge for the period / year	-	52,929	260,214	8,874	9,495	1,695	4,353	-	337,560
Disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
as at 31st March 2026	-	3,369,417	11,359,254	640,609	567,424	59,298	669,297	-	16,665,299
Carrying Value									
as at 31st March 2026	316,795	2,618,856	13,476,853	62,042	86,928	22,319	41,342	219,439	16,844,574
as at 31st December 2025	316,795	2,671,785	13,579,578	70,916	96,423	24,014	45,695	183,835	16,989,041

Capital Work in Progress:

Capital Work in Progress includes RO 155K for Synthetic Gas project and RO 64K towards implementation SAP Business One in the parent company.

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5. Investment in Subsidiaries

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
Investment in Subsidiaries						
Investment in Gulf Chlorine	7,859,015	7,859,015	7,859,015	-	-	-
Investment in OI DC	1,061,324	1,061,324	1,061,324	-	-	-
Investment in Union Chlorine	7,734,533	7,734,533	7,734,533	-	-	-
	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)

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

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

During the year ended 31 December 2025, the Parent Company resolved to initiate the process of liquidation of OI DC. As at the reporting date, the liquidation process has not yet been completed and, accordingly, there is no impact on the Group's consolidated financial statements for the three-month period ended 31 March 2026.

Note for Union Chlorine LLC - UAE

The Parent Company holds a direct investment of 60.83% and an indirect investment of 11.1% through OI DC 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	
	31/01/2026	31/03/2025	31/03/2026	31/03/2025
			RO	RO
United Chemicals WLL, Qatar	35%	35%	1,659,895	1,702,735

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		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
a) Right to Use Assets						
Net book value						
at Opening	821,536	745,470	745,470	2,412,365	2,331,103	2,331,103
Additions during the year	-	-	100,643	-	-	100,643
Remeasurement of right-of-use assets	-	-	5,211	-	51,448	59,122
Less: depreciation charge for the period / year	(8,161)	(7,043)	(29,788)	(20,340)	(16,758)	(78,503)
at Closing	813,375	738,427	821,536	2,392,025	2,365,793	2,412,365
	-	-	-	-	-	-

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
a) Lease Liabilities						
at Opening	1,015,520	905,627	905,627	2,822,440	2,663,220	2,663,220
Additions during the year	-	-	100,643	-	-	100,643
Remeasurement of Lease Liabilities	-	-	5,211	-	40,295	59,122.00
Add: Interest on Lease liabilities	16,392	14,633	61,840	41,733	44,070	169,755
Less: Payment during the period / year	(37,061)	(30,334)	(57,801)	(50,167)	(43,440)	(170,300)
at Closing	994,851	889,926	1,015,520	2,814,006	2,704,145	2,822,440

The following are the amount recognized in statement of profit or loss and other comprehensive income.

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
Depreciation expense of right-of-use assets	8,161	7,043	29788	20,340	16,758	78,503
Interest expense on lease liabilities	37,061	14,633	57801	50,167	43,440	170,300
Total amount recognized in the statement of profit or loss and other comprehensive income	45,222	21,676	87,589	70,507	60,198	248,803

8. Inventories and Consumables

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
Raw materials	230,635	128,997	358,134	709,429	658,055	786,291
Spare parts and consumables	1,257,522	1,246,322	1,300,907	2,388,159	2,438,458	2,451,631
Provision for slow-moving and obsolete inventories	(245,981)	(245,981)	(245,981)	(259,935)	(259,935)	(259,935)
	1,242,176	1,129,338	1,413,060	2,837,653	2,836,578	2,977,987
Finished goods	964,067	386,536	780,559	1,467,873	926,614	1,331,081
	2,206,243	1,515,874	2,193,619	4,305,526	3,763,192	4,309,068

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9. Trade and Other Receivables

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
Trade receivables (gross)	1,458,074	1,858,978	1,697,681	5,311,260	5,900,199	5,571,126
Less: allowance for expected credit loss	(51,125)	(47,612)	(51,125)	(100,356)	(99,600)	(100,356)
Trade receivables (net)	1,406,949	1,811,366	1,646,556	5,210,904	5,800,599	5,470,770
Prepayments and deposits	37,729	1,680	74,396	487,477	493,686	296,480
Due from related parties	1,323,890	1,204,827	1,318,481	1,323,890	-	-
Advances to suppliers	-	1,112,360	84,347	174,666	1,273,059	188,956
Other receivables	56,801	56,096	62,587	153,138	134,148	234,105
	2,825,369	4,186,329	3,186,367	7,350,075	7,701,492	6,190,311

10. Cash and Bank Balances

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
Cash in Hand	2,347	2,963	1,756	5,022	4,858	3,199
Cash at Bank	271,292	375,593	71,538	619,821	788,531	234,121
Total Cash and bank balances	273,639	378,556	73,294	624,843	793,389	237,320

11. Share Capital

	Parent		
	31/03/2026	31/03/2025	31/12/2025
	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 and fully paid-up capital	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		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
Trade payable	748,485	244,656	399,043	3,787,644	3,739,992	3,558,069
Payables to related parties	317,622	818	340,710	317,622	-	340,710
Accruals	1,650,767	1,978,095	1,642,320	4,125,145	3,516,962	3,652,466
Dividend payables	-	-	-	-	-	-
Other payables	4,580	82,553	7,175	1,957,074	1,243,798	157,078
	2,721,454	2,306,122	2,389,248	10,187,485	8,500,752	7,708,323

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14. Bank Borrowings

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
a) Term Loans						
Term Loan- Parent Company	4,016,407	4,865,910	5,690,930	4,016,407	4,865,910	5,690,930
Term Loan - Union Chlorine LLC	-	-	-	15,492,561	15,699,033	15,639,744
Term Loan - Gulf Chlorine WLL	-	-	-	18,848,550	20,433,030	19,323,894
	4,016,407	4,865,910	5,690,930	38,357,518	40,997,973	40,654,568
Current Portion of Term Loan	1,454,971	1,034,753	1,260,139	4,259,559	4,727,410	3,907,214
Non-current Portion of Term Loan	4,016,407	3,831,157	4,430,391	35,552,930	36,270,563	36,747,354
b) Short Term Borrowings						
Short Term Borrowings	616,652	-	458,082	2,093,698	2,548,271	2,453,293

(c) Parent Company

The Parent Company has obtained an Islamic term financing facility (Istisna Forward Ijarah) in the year 2019 to finance the expansion project. The loan is payable in 24 quarterly instalments starting from November 2022 and ending in August 2028. The loan carries profit rate at commercial rates. In 2024 the bank obtained a term loan from a local commercial bank. The loan is payable in 26 quarterly instalments starting from January 2025 and ending in April 2031. In 2025 the bank obtained a term loan from a local commercial bank. The loan is payable in 26 quarterly instalments starting from November 2025 and ending in May 2030. These loans were obtained to finance the construction and installation of the new flaking plant.

The Parent Company has obtained a short-term financing amounting to RO 4.95 million from commercial banks for working capital requirements, letters of credit and letters of guarantee. Interest/profit rate on short-term financing is at commercial terms.

The long-term loan facilities 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 Subsidiary which was secured by the several guarantees from corporate shareholders of the Subsidiary and assignments 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.

During the year 2025, the Subsidiary restructured its term loan with the lender. Accordingly, the repayment schedule has been modified, and the Subsidiary has recorded the restructuring in accordance with IFRS 9 assessing that the modifications of the financial liability were not substantial. Since the transaction costs incurred on restructuring were directly attributable to the restructuring of the term loan, the borrowings are presented net of these transaction costs.

In the years 2024 and 2025, the repayment of the term loan was paid by the subsidiary in the UAE, through internally generated cash flows.

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(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.

15. Net assets per share

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
Net assets attributable to the						
Parent Company shareholders	28,538,677	28,786,036	29,094,256	24,126,685	23,928,272	24,585,529
Number of Shares Outstanding	71,508,840	71,508,840	71,508,840	71,508,840	71,508,840	71,508,840
	0.399	0.403	0.407	0.337	0.335	0.344

16. Cost of Sales

	Parent		Group	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RO	RO	RO	RO
Raw materials consumed	192,412	216,047	541,560	605,184
Cost of traded goods	-	-	620,805	1,262,307
Packing material consumed	82,301	99,889	169,807	187,705
Utilities expenses	568,822	556,277	1,402,726	1,388,029
Salaries and benefits	147,575	153,748	465,549	470,985
Insurance & registration	20,693	20,460	46,753	45,336
Repair and maintenance expenses	59,609	82,196	110,731	165,243
Depreciation on property, plant and equipment	308,954	280,980	790,556	765,146
Depreciation of right of use assets	6,982	5,863	19,161	15,578
Other direct Expenses	71,485	73,593	139,066	127,385
Movement in finished goods	(186,785)	(45,684)	(140,068)	(287,863)
	1,272,048	1,443,369	4,166,646	4,745,035

17. Selling and Distribution Expenses

	Parent		Group	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RO	RO	RO	RO
Salaries and benefits	43,073	57,439	106,545	124,049
Fuel	43,796	64,974	91,077	111,683
Repair and maintenance expenses	7,054	24,769	44,529	53,166
Insurance & Registration	7,966	11,036	17,292	23,438
Freight & Hire Charges	61,375	6,958	274,451	165,852
Depreciation on property, plant and equipment	19,220	27,274	33,545	44,601
Depreciation on right-of-use assets	1,179	1,180	1,179	1,180
Other expenses	1,839	3,406	9,910	13,164
	185,502	197,036	578,528	537,133

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18. General and Administrative Expenses

	Parent		Group	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RO	RO	RO	RO
Directors' remuneration	22,875	22,500	22,875	22,500
Salaries and benefits	119,369	126,892	301,915	297,069
Establishment expenses	5,334	6,309	20,176	13,510
Depreciation on property, plant and equipment	9,386	5,002	10,217	5,778
Insurance & registration	4,967	5,573	7,145	8,104
Repair and maintenance expenses	6,539	11,062	9,681	14,937
Travelling & seminar exp	1,570	116	1,916	116
Professional and legal expenses	5,303	10,385	18,777	26,216
Directors' sitting fees	19,375	18,875	28,110	28,741
Bank charges	2,562	4,234	8,856	11,889
Allowance for expected credit loss	-	-	-	-
Others	1,671	3,754	(393)	21,749
	198,951	214,702	429,275	450,609

19. Other Income

	Parent		Group	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RO	RO	RO	RO
Profit on sale of property, plant and equipment	-	-	-	-
Other Income-Management Fees	22,197	9,620	-	-
Foreign exchange gain/(loss)	-	-	(613)	(2,686)
Others	660	736	11,935	22,269
	22,857	10,356	11,322	19,583

20. Taxation

	Parent		Group	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RO	RO	RO	RO
Income tax	-	48,600	5,452	51,508
Deferred tax	6,187	(5,437)	6,187	(5,437)
	6,187	43,163	11,639	46,071

21. Earnings per Share

	Parent		Group	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RO	RO	RO	RO
Profit for the period attributable to Parent Company Shareholders	(198,035)	275,568	(101,300)	496,270
Number of Shares Outstanding	71,508,840	71,508,840	71,508,840	71,508,840
Earnings per Share	(0.003)	0.004	(0.001)	0.007

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON 05-05-2026

OMAN CHLORINE SAOG AND ITS SUBSIDIARIES
INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION,
for the 3 months period ended 31 March 2026

22. Related Party Transactions

	Parent			Group		
	31/03/2026	31/03/2025	31/12/2025	31/03/2026	31/03/2025	31/12/2025
	RO	RO	RO	RO	RO	RO
a) Due from Related Parties						
Union Chlorine LLC	759,755	686,534	759,455	-	-	-
Oman Industrial Development Company	522,032	518,293	521,501	-	-	-
Gulf Chlorine WLL	42,103	-	37,525	-	-	-
	1,323,890	1,204,827	1,318,481	-	-	-
a) Due to Related Parties						
Gulf Chlorine WLL	-	818	-	-	-	-
United Chemicals WLL	317,622	-	340,710	317,622	-	340,710
	317,622	818	340,710	317,622	-	340,710

23. Dividend Declaration

The Board of Directors at the Board Meeting held on 30 March 2026 proposed a cash dividend of RO 0.005 (5%) per share amounting to RO 357,544 (2025: dividend of RO 0.0175 (17.50%) per share amounting to RO 1,251,405).

24. Operating Segments

	Parent		Group	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RO	RO	RO	RO
Domestic Market	1,044,612	1,677,792	3,337,595	5,158,056
Overseas Market	488,975	547,578	2,481,766	1,944,548
	1,533,587	2,225,370	5,819,361	7,102,604

25. Contingent Asset

The Company has initiated legal proceedings against one customer; however, as the inflow of economic benefits is not virtually certain as at the reporting date, no asset has been recognized, and the matter is disclosed as a contingent asset in accordance with IAS 37.

26. Comparative figures

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

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD
OF DIRECTORS ON 05-05-2026