

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	81,329,052	84,736,938	82,602,680
Intangible assets other than goodwill	166,804	246,055	186,345
Right-of-use assets	9,637,895	10,534,245	9,861,846
Investments accounted for using equity method	1,405,412	1,540,460	1,351,993
Total non-current assets	92,539,163	97,057,698	94,002,864
CURRENT ASSETS			
Current inventories	10,915,449	11,696,105	9,871,614
Current financial assets at fair value through profit or loss	142,192	89,903	120,643
Trade and other current receivables	9,876,080	10,293,398	8,864,518
Cash and bank balances	14,804,461	5,596,987	19,872,982
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	35,738,182	27,676,393	38,729,757
Total current assets	35,738,182	27,676,393	38,729,757
Total assets	128,277,345	124,734,091	132,732,621
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	39,811,416	39,811,416	39,811,416
Statutory reserve	11,029,090	11,029,090	11,029,090
Other reserves	15,850,788	15,850,788	15,850,788
Retained earnings (accumulated Losses)	23,526,183	30,084,694	35,401,763
Total equity	90,217,477	96,775,988	102,093,057
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,029,912	1,061,873	1,010,291
Total non-current provisions	1,029,912	1,061,873	1,010,291
Non-current lease liabilities	7,815,531	8,447,549	8,904,830
Deferred tax liabilities	6,927,307	7,145,760	6,988,286
Total non-current liabilities	15,772,750	16,655,182	16,903,407
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	1,134,205	970,812	1,077,771
Total current provisions	1,134,205	970,812	1,077,771
Trade and other current payables	17,535,916	6,263,993	9,757,801
Current lease liabilities	1,231,628	1,231,628	1,231,628
Current tax liabilities, current	2,385,369	2,836,488	1,668,957
Total current liabilities other than liabilities included in disposal groups classified as held for sale	22,287,118	11,302,921	13,736,157
Total current liabilities	22,287,118	11,302,921	13,736,157
Total liabilities	38,059,868	27,958,103	30,639,564
Total equity and liabilities	128,277,345	124,734,091	132,732,621
Number of outstanding shares	330872710	330872710	330872710
Net assets per share	0.273	0.292	0.309

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			
Investments in associates using equity method	1,405,412	1,540,460	1,351,993
Total investments accounted for using equity method	1,405,412	1,540,460	1,351,993
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	286,879	166,018	296,399
Current inventories in transit	112,450	102,004	174,465
Work in progress	895,904	693,875	821,524
Current packaging and storage materials	286,172	172,213	285,649
Finished goods	581,742	649,570	513,258
Current spare parts	14,167,785	13,871,782	14,049,127
Current fuel	34,110	35,655	35,903
Other inventories	2,719,085	3,958,125	1,816,023
Allowance for slow moving and obsolete inventories	8,168,678	7,953,137	8,120,734
Total inventories, current	10,915,449	11,696,105	9,871,614
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	8,940,724	9,221,537	8,067,718
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	288,051	197,451	0
Advances	370,828	568,928	498,918
Total prepayments and accrued income	658,879	766,379	498,918
Other receivables	289,898	332,042	308,904
Allowance for expected credit losses	13,421	26,560	11,022

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

Total trade and other current receivables	9,876,080	10,293,398	8,864,518
CASH AND CASH EQ UIVALENTS			
CASH			
Cash on hand	166	166	166
Balances with banks	14,821,662	5,606,349	19,911,444
Total cash	14,821,828	5,606,515	19,911,610
CASH EQ UIVALENTS			
Other cash and cash equivalents	(17,367)	(9,528)	(38,628)
Total cash equivalents	(17,367)	(9,528)	(38,628)
Total cash and cash equivalents	14,804,461	5,596,987	19,872,982
Total cash and bank balances	14,804,461	5,596,987	19,872,982
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(692,847)	(692,847)	(692,847)
Other reserves	16,543,635	16,543,635	16,543,635
Total reserves	15,850,788	15,850,788	15,850,788
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	1,029,912	1,061,873	1,010,291
Total non-current provisions for employee benefits	1,029,912	1,061,873	1,010,291
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Other Employee Benefits, current	1,134,205	970,812	1,077,771
Total current provisions for employee benefits	1,134,205	970,812	1,077,771
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	455,054	427,480	1,983,924
Payables to related parties	314,227	10,413	441,678
ACCRUALS AND DEFERRED INCOME			
Accruals	5,568,442	4,703,337	6,074,390
Total accruals and deferred income	5,568,442	4,703,337	6,074,390
Dividend payables	9,957,537	0	0
Other payables	1,240,656	1,122,763	1,257,809
Total trade and other current payables	17,535,916	6,263,993	9,757,801
BORROWINGS, CURRENT			