

Statement of Financial position, Current/ non-current	Thousands/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	1,267	1,439	1,313
Right-of-use assets	346	359	346
Total non-current assets	1,613	1,798	1,659
CURRENT ASSETS			
Current inventories	177	280	190
Trade and other current receivables	148	232	145
Cash and bank balances	52	172	53
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	377	684	388
Total current assets	377	684	388
Total assets	1,990	2,482	2,047
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	2,000	2,000	2,000
Retained earnings (accumulated Losses)	(4,652)	(4,076)	(4,533)
Total equity	(2,652)	(2,076)	(2,533)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	71	94	69
Total non-current provisions	71	94	69
Borrowings, non current	853	1,115	953
Non-current lease liabilities	382	385	382
Total non-current liabilities	1,306	1,594	1,404
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	391	341	359
Borrowings, current	2,924	2,606	2,797
Current lease liabilities	21	17	20
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,336	2,964	3,176
Total current liabilities	3,336	2,964	3,176
Total liabilities	4,642	4,558	4,580
Total equity and liabilities	1,990	2,482	2,047
Number of outstanding shares	2000000	2000000	2000000
Net assets per share	(1.326)	(1.038)	(1.266)

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/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			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	47	107	64
Work in progress	7	8	7
Current packaging and storage materials	54	72	44
Finished goods	4	37	9
Current spare parts	80	94	81
Other inventories	5	6	5
Allowance for slow moving and obsolete inventories	20	44	20
Total inventories, current	177	280	190
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	114	181	121
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	22	39	20
Advances	18	18	10
Total prepayments and accrued income	40	57	30
Allowance for expected credit losses	6	6	6
Total trade and other current receivables	148	232	145
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	1	1	1
Balances with banks	51	171	52
Total cash	52	172	53
CASH EQUIVALENTS			
Total cash and cash equivalents	52	172	53
Total cash and bank balances	52	172	53
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			

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

OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	71	94	69
Total non-current provisions for employee benefits	71	94	69
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	853	1,115	953
Total borrowings, non current	853	1,115	953
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	154	87	121
Payables to related parties	131	118	126
ACCRUALS AND DEFERRED INCOME			
Accruals	70	73	77
Total accruals and deferred income	70	73	77
Other payables	36	63	35
Total trade and other current payables	391	341	359
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	2,800	2,538	2,700
Other borrowings, current	124	68	97
Total borrowings, current	2,924	2,606	2,797

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