

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	3,901,836	4,142,801	3,969,213
Right-of-use assets	539,832	562,564	545,287
Deferred tax assets	31,403	25,846	31,403
Total non-current assets	4,473,071	4,731,211	4,545,903
CURRENT ASSETS			
Current inventories	1,075,833	1,764,013	1,208,386
Trade and other current receivables	4,645,950	4,622,271	4,511,642
Cash and bank balances	393,468	204,930	405,745
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	6,115,251	6,591,214	6,125,773
Total current assets	6,115,251	6,591,214	6,125,773
Total assets	10,588,322	11,322,425	10,671,676
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	3,243,586	3,243,586	3,243,586
Share premium	10,518	10,518	10,518
Statutory reserve	1,081,195	1,081,195	1,081,195
Retained earnings (accumulated Losses)	3,118,584	3,130,146	3,296,014
Total equity	7,453,883	7,465,445	7,631,313
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	183,396	184,527	180,523
Total non-current provisions	183,396	184,527	180,523
Non-current lease liabilities	589,920	593,364	590,815
Total non-current liabilities	773,316	777,891	771,338
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	2,227,933	2,352,157	2,171,139
Borrowings, current	600,000	600,000	600,000
Current lease liabilities	34,595	34,595	34,595
Current tax liabilities, current	98,595	92,337	63,291
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,361,123	3,079,089	2,269,025
Total current liabilities	2,361,123	3,079,089	2,269,025
Total liabilities	3,134,439	3,856,980	3,040,363
Total equity and liabilities	10,588,322	11,322,425	10,671,676
Number of outstanding shares	32435860	32435860	32435860
Net assets per share	0.231	0.230	0.235

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			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	649,700	1,394,443	822,689
Work in progress	52,647	44,529	42,737
Finished goods	86,491	60,530	66,405
Current spare parts	279,850	260,536	271,688
Other inventories	32,145	28,975	29,867
Allowance for slow moving and obsolete inventories	25,000	25,000	25,000
Total inventories, current	1,075,833	1,764,013	1,208,386
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,942,054	4,844,533	4,847,399
Receivables due from related parties	195,861	131,237	173,464
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	54,202	65,196	7,213
Advances	79,908	34,942	40,507
Total prepayments and accrued income	134,110	100,138	47,720
Other receivables	48,282	74,570	69,743
Allowance for expected credit losses	674,357	528,207	626,684
Total trade and other current receivables	4,645,950	4,622,271	4,511,642
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	660	660	660
Balances with banks	392,808	204,270	405,085
Total cash	393,468	204,930	405,745
CASH EQUIVALENTS			
Total cash and cash equivalents	393,468	204,930	405,745

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

Total cash and bank balances	393,468	204,930	405,745
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	183,396	184,527	180,523
Total non-current provisions for employee benefits	183,396	184,527	180,523
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	1,949,297	2,007,011	1,900,704
Payables to related parties	200		
ACCRUALS AND DEFERRED INCOME			
Accruals	127,844	185,588	121,573
Total accruals and deferred income	127,844	185,588	121,573
Other payables	150,592	159,558	148,862
Total trade and other current payables	2,227,933	2,352,157	2,171,139
BORROWINGS, CURRENT			
Other borrowings, current		600,000	
Total borrowings, current		600,000	