

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						
Goodwill	1,422,794		1,392,341	0	1,423,092	
Property, plant and equipment	58,683,200	24,356,034	56,373,473	26,209,224	59,661,197	24,767,399
Intangible assets other than goodwill	20,285		30,295		23,043	
Right-of-use assets	213,973		222,163		214,039	
Investments in subsidiaries		24,471,200		24,471,200		24,471,200
Deferred tax assets	994,398		1,366,754	412,853	928,940	
Non-current financial assets at fair value through profit or loss			0	0		
Non-current financial assets at fair value through other comprehensive income	882,062	882,062	620,185	620,185	882,061	882,061
Non-current financial assets at amortised cost	2,648,895	2,648,895	2,841,645	2,841,645	2,648,895	2,648,895
Other non-current financial assets	7,473		6,668		7,714	
Total non-current assets	64,873,080	52,358,191	62,853,524	54,555,107	65,788,981	52,769,555
CURRENT ASSETS						
Current inventories	12,753,094	6,407,319	12,754,449	6,807,147	13,230,320	6,613,680
Trade and other current receivables	11,874,204	8,990,846	9,316,100	7,572,482	22,411,993	10,611,183
Cash and bank balances	27,401,805	24,460,677	21,797,636	18,966,148	28,566,297	26,168,503
Other current financial assets				0		
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	52,029,103	39,858,842	43,868,185	33,345,777	64,208,610	43,393,366
Total current assets	52,029,103	39,858,842	43,868,185	33,345,777	64,208,610	43,393,366
Total assets	116,902,183	92,217,033	106,721,709	87,900,884	129,997,591	96,162,921
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Statutory reserve	1,696,167	1,666,667	1,696,167	1,666,667	1,696,167	1,666,667
Other reserves	3,196,975	2,476,996	3,340,495	2,500,000	3,200,549	2,476,996
Retained earnings (accumulated Losses)	71,099,117	69,074,091	67,628,743	67,281,386	71,622,783	69,723,267
Total equity attributable to owners of parent	80,992,259		77,665,405		81,519,499	
Total equity	80,992,259	78,217,754	77,665,405	76,448,053	81,519,499	78,866,930
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,361,769	1,347,828	1,309,004	1,282,932	1,267,804	1,250,969
Other non-current provisions	6,659	0	122,953	0	6,529	0
Total non-current provisions	1,368,428	1,347,828	1,431,957	1,282,932	1,274,333	1,250,969
Borrowings, non current	7,000,666	0	3,694,078		6,978,903	0
Non-current lease liabilities	128,693		132,338		128,763	
Deferred tax liabilities			127			
Total non-current liabilities	8,497,787	1,347,828	5,258,500	1,282,932	8,381,999	1,250,969
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	14,694,413	8,325,106	13,300,135	7,437,742	27,158,418	11,098,950
Borrowings, current	12,581,193	4,318,261	10,337,780	2,708,757	12,796,328	4,946,072
Current lease liabilities	97,137		101,309		97,137	
Current tax liabilities, current	39,394	8,084	58,580	23,400	44,210	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	27,412,137	12,651,451	23,797,804	10,169,899	40,096,093	16,045,022
Total current liabilities	27,412,137	12,651,451	23,797,804	10,169,899	40,096,093	16,045,022
Total liabilities	35,909,924	13,999,279	29,056,304	11,452,831	48,478,092	17,295,991
Total equity and liabilities	116,902,183	92,217,033	106,721,709	87,900,884	129,997,591	96,162,921
Number of outstanding shares	50000000	50000000	50000000	50000000	50000000	50000000
Net assets per share	1.620	1.564	1.553	1.529	1.630	1.577

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 EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQ UITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	6,099,781	2,764,796	6,726,359	3,720,441	6,692,214	3,221,543
Finished goods	4,151,850	3,032,245	3,447,779	2,375,086	3,941,903	2,789,571
Current spare parts	3,157,069	905,195	3,145,420	901,497	3,310,161	886,584
Allowance for slow moving and obsolete inventories	655,606	294,917	565,109	189,877	713,958	284,018
Total inventories, current	12,753,094	6,407,319	12,754,449	6,807,147	13,230,320	6,613,680
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	12,700,921	5,196,889	12,170,617	5,408,010	14,709,586	7,348,912
Receivables due from related parties	94,724	1,322,355	176,798	937,188	60,710	1,113,357
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments					376,306	160,499

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

Advances					9,698,870	338,428
Total prepayments and accrued income					10,075,176	498,927
Other receivables	5,001,931	3,314,782	2,797,270	2,047,344	3,481,941	2,487,167
Allowance for expected credit losses	5,923,372	843,180	5,828,585	820,060	5,915,420	837,180
Total trade and other current receivables	11,874,204	8,990,846	9,316,100	7,572,482	22,411,993	10,611,183
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	7,000	7,000			7,947	7,000
Balances with banks	8,394,805	5,453,677	4,797,636	1,966,148	9,558,350	7,161,503
Total cash	8,401,805	5,460,677	4,797,636	1,966,148	9,566,297	7,168,503
CASH EQ UIVALENTS						
Total cash and cash equivalents	8,401,805	5,460,677	4,797,636	1,966,148	9,566,297	7,168,503
Short-term deposits, not classified as cash equivalents	19,000,000	19,000,000	17,000,000	17,000,000	19,000,000	19,000,000
Total cash and bank balances	27,401,805	24,460,677	21,797,636	18,966,148	28,566,297	26,168,503
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Foreign currency translation reserve	719,979		840,495	0	723,553	
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(23,004)	(23,004)			(23,004)	(23,004)
Total reserves	3,196,975	2,476,996	3,340,495	2,500,000	3,200,549	2,476,996
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,361,769	1,347,828	1,309,004	1,282,932	1,267,804	1,250,969
Total non-current provisions for employee benefits	1,361,769	1,347,828	1,309,004	1,282,932	1,267,804	1,250,969
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	7,000,666	0	3,694,078		6,978,903	0
Total borrowings, non current	7,000,666	0	3,694,078		6,978,903	0
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	5,384,655	2,763,812	5,423,726	2,789,538	17,491,552	3,237,227
Payables to related parties	121,133	231,422	64,552	166,804	48,734	148,734
ACCRUALS AND DEFERRED INCOME						
Accruals					4,886,890	4,075,807
Total accruals and deferred income					4,886,890	4,075,807
Other payables	9,188,625	5,329,872	7,811,857	4,481,400	4,731,242	3,637,182
Total trade and other current payables	14,694,413	8,325,106	13,300,135	7,437,742	27,158,418	11,098,950
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	12,581,193	4,318,261	10,337,780	2,708,757	12,796,328	4,946,072
Total borrowings, current	12,581,193	4,318,261	10,337,780	2,708,757	12,796,328	4,946,072