

	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	30/09/2025	30/09/2025	30/09/2024	30/09/2024	Consolidated	Standalone
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	3,188,812		3,335,872		3,188,812	
Property, plant and equipment	110,155,543	67,937,875	97,365,094	56,839,097	114,382,663	70,668,436
Right-of-use assets	5,300,921	1,931,508	5,736,575	2,155,911	5,631,966	2,099,810
Investments in subsidiaries		29,776,880		30,025,940		29,776,880
Investments in associates			264,674	113,343		
Deferred tax assets	131,360		225,638		125,165	
Total non-current assets	118,776,636	99,646,263	106,927,853	89,134,291	123,328,606	102,545,126
CURRENT ASSETS						
Current inventories	19,913,937	14,414,792	22,780,180	16,431,617	20,755,481	15,913,449
Current financial assets at fair value through profit or loss	2,774,129	2,774,129	3,111,462	3,111,462	3,097,593	3,097,593
Trade and other current receivables	7,097,588	5,396,541	6,449,496	4,065,083	5,613,662	4,476,988
Cash and bankbalances	2,081,216	318,979	1,353,338	855,430	1,697,338	400,807
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	31,866,870	22,904,441	33,694,476	24,463,592	31,164,074	23,888,837
Total current assets	31,866,870	22,904,441	33,694,476	24,463,592	31,164,074	23,888,837
Total assets	150,643,506	122,550,704	140,622,329	113,597,883	154,492,680	126,433,963
EQ UTITY AND LIABILITIES						
EQ UTITY						
Issued capital	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Share premium	13,456,873	13,456,873	13,456,873	13,456,873	13,456,873	13,456,873
Statutory reserve	6,666,667	6,666,667	6,666,667	6,666,667	6,666,667	6,666,667
Other reserves	18,987,006	13,358,603	10,000,000	10,000,000	18,987,006	13,358,603
Retained earnings (accumulated Losses)	(54,420,048)	(56,035,606)	(44,558,616)	(49,822,837)	(50,437,695)	(51,816,286)
Total equity attributable to owners of parent	4,690,498		5,564,924		8,672,851	
Non-controlling interests	875,795		354,737		821,067	
Total equity	5,566,293	(2,553,463)	5,919,661	300,703	9,493,918	1,665,857
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,191,035	656,226	1,202,967	681,048	1,201,207	676,423
Total non-current provisions	1,191,035	656,226	1,202,967	681,048	1,201,207	676,423
Borrowings, non current	24,828,060	15,502,920	37,438,478	27,329,625	29,546,435	19,728,241
Non-current lease liabilities	5,666,162	1,852,455	5,968,067	2,018,462	5,969,121	2,099,943
Deferred tax liabilities	4,454,819	3,870,401	1,513,000	1,513,000	4,653,903	3,870,401
Other non-current financial liabilities			12,996,768	12,996,768		
Total non-current liabilities	36,140,076	21,882,002	59,119,280	44,538,903	41,370,666	26,375,008
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	84,389,840	83,543,793	47,877,324	44,773,872	79,134,732	78,585,722
Borrowings, current	23,891,456	19,348,388	14,738,067	11,333,575	23,838,113	19,477,392
Current lease liabilities	578,591	329,984	571,762	328,672	581,174	329,984
Current tax liabilities, current	77,250		74,077		74,077	
Other current financial liabilities			12,322,158	12,322,158		
Total current liabilities other than liabilities included in disposal groups classified as held for sale	108,937,137	103,222,165	75,583,388	68,758,277	103,628,096	98,393,098
Total current liabilities	108,937,137	103,222,165	75,583,388	68,758,277	103,628,096	98,393,098
Total liabilities	145,077,213	125,104,167	134,702,668	113,297,180	144,998,762	124,768,106
Total equity and liabilities	150,643,506	122,550,704	140,622,329	113,597,883	154,492,680	126,433,963
Number of outstanding shares	200000000	200000000	200000000	200000000	200000000	200000000
Net assets per share	0.023	(0.013)	0.028	0.002	0.043	0.008

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
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-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	3,071,413	1,510,284	1,821,064	1,093,933	1,721,367	1,252,743
Work in progress	8,853,795	8,132,010	13,377,399	11,743,542	10,548,610	9,441,135
Finished goods	1,626,705	890,818	4,057,747	2,968,709	1,948,200	1,047,565
Current spare parts	10,809,879	7,019,752	10,939,774	7,056,772	10,871,489	7,220,078
Allowance for slow moving and obsolete inventories	4,447,855	3,138,072	7,415,804	6,431,339	4,334,185	3,048,072
Total inventories, current	19,913,937	14,414,792	22,780,180	16,431,617	20,755,481	15,913,449
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	18,802,245	12,055,436	17,728,316	12,117,339	18,154,169	12,151,117
Receivables due from related parties	27,780,223	37,914,690	27,273,636	36,332,925	27,482,910	37,021,354
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	716,504	364,171	361,110	235,068	398,027	304,992

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 Nov 2025

Advances	5,115,826	3,622,118	5,257,239	3,607,869	4,805,747	3,812,674
Total prepayments and accrued income	5,832,330	3,986,289	5,618,349	3,842,937	5,203,774	4,117,666
Other receivables	2,634,616	2,032,921	2,362,045	1,779,646	2,630,205	1,779,646
Allowance for expected credit losses	47,951,826	50,592,795	46,532,850	50,007,764	47,857,396	50,592,795
Total trade and other current receivables	7,097,588	5,396,541	6,449,496	4,065,083	5,613,662	4,476,988
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	27,991	8,883	29,005	11,362	16,168	7,948
Balances with banks	2,053,225	310,096	1,324,333	844,068	1,681,170	392,859
Total cash	2,081,216	318,979	1,353,338	855,430	1,697,338	400,807
CASH EQ UIVALENTS						
Total cash and cash equivalents	2,081,216	318,979	1,353,338	855,430	1,697,338	400,807
Total cash and bank balances	2,081,216	318,979	1,353,338	855,430	1,697,338	400,807
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve			10,000,000	10,000,000		
Revaluation surplus	18,987,006	13,358,603			18,987,006	13,358,603
Total reserves	18,987,006	13,358,603	10,000,000	10,000,000	18,987,006	13,358,603
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,191,035	656,226	1,202,967	681,048	1,201,207	676,423
Total non-current provisions for employee benefits	1,191,035	656,226	1,202,967	681,048	1,201,207	676,423
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	24,828,060	15,502,920	37,438,478	27,329,625	29,546,435	19,728,241
Total borrowings, non current	24,828,060	15,502,920	37,438,478	27,329,625	29,546,435	19,728,241
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	70,853,505	68,780,325	36,800,724	30,394,480	70,437,136	66,911,585
Payables to related parties	16,500	3,601,900		4,912,188	19,500	3,810,771
ACCRUALS AND DEFERRED INCOME						
Deferred income	3,168,722	2,650,062	3,072,856	2,966,256	2,062,268	1,557,833
Accruals	10,151,999	8,421,720	7,725,439	6,379,189	5,894,158	6,036,394
Total accruals and deferred income	13,320,721	11,071,782	10,798,295	9,345,445	7,956,426	7,594,227
Other payables	199,114	89,786	278,305	121,759	721,670	269,139
Total trade and other current payables	84,389,840	83,543,793	47,877,324	44,773,872	79,134,732	78,585,722
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	15,648,691	12,922,298	6,863,614	5,141,496	15,392,561	12,593,648
Other borrowings, current	8,242,765	6,426,090	7,874,453	6,192,079	8,445,552	6,883,744
Total borrowings, current	23,891,456	19,348,388	14,738,067	11,333,575	23,838,113	19,477,392