

		Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Consolidated 30/09/2024	Consolidated 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	9,426,043	8,603,450	8,809,981
Intangible assets other than goodwill	435,747	360,500	491,284
Right-of-use assets	2,818,192	2,266,939	2,903,325
Deferred tax assets	836,083	410,848	911,447
Non-current financial assets at fair value through other comprehensive income	0	26,380	23,489
Total non-current assets	13,516,065	11,668,117	13,139,526
CURRENT ASSETS			
Current inventories	17,437,525	12,479,592	15,205,671
Current financial assets at fair value through profit or loss	46,653	0	2,570,580
Trade and other current receivables	25,258,688	17,591,645	23,296,034
Cash and bank balances	5,229,787	2,184,673	560,503
Other current financial assets	546,754	6,113,119	3,500,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	48,519,407	38,369,029	45,132,788
Total current assets	48,519,407	38,369,029	45,132,788
Total assets	62,035,472	50,037,146	58,272,314
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	9,361,316	8,140,275	8,140,275
Share premium	1,925,029	3,146,070	3,146,070
Statutory reserve	4,720,605	3,318,224	3,599,967
Other reserves	0	(34,168)	(37,059)
Retained earnings (accumulated Losses)	11,270,650	4,769,972	7,194,161
Total equity attributable to owners of parent	27,277,600	19,340,373	22,043,414
Non-controlling interests	3,291,801	1,432,066	1,877,097
Total equity	30,569,401	20,772,439	23,920,511
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	933,498	796,483	815,197
Total non-current provisions	933,498	796,483	815,197
Non-current lease liabilities	3,306,858	2,537,931	3,293,502
Deferred tax liabilities	213,948	0	213,948
Total non-current liabilities	4,454,304	3,334,414	4,322,647
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	20,964,278	20,798,258	24,182,596
Borrowings, current	4,201,754	4,807,170	4,722,506
Current lease liabilities	17,135	127,842	16,449
Current tax liabilities, current	1,828,600	197,023	1,107,605
Total current liabilities other than liabilities included in disposal groups classified as held for sale	27,011,767	25,930,293	30,029,156
Total current liabilities	27,011,767	25,930,293	30,029,156
Total liabilities	31,466,071	29,264,707	34,351,803
Total equity and liabilities	62,035,472	50,037,146	58,272,314
Number of outstanding shares	93613160	81402750	81402750
Net assets per share	0.291	0.238	0.271

		Actuals/Omani Rial/Unaudited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated	Consolidated	Consolidated
	30/09/2025	30/09/2024	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	7,893,295	7,997,192	8,786,384
Current inventories in transit	4,210,193	2,339,422	1,940,099
Work in progress	5,802,116	2,937,379	4,505,031
Finished goods	1,706,667	1,516,234	2,041,800
Allowance for slow moving and obsolete inventories	2,174,746	2,310,635	2,067,643
Total inventories, current	17,437,525	12,479,592	15,205,671
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	24,391,572	17,856,402	23,571,416
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	450,735	443,350	503,018
Advances	2,767,121	726,022	742,131
Total prepayments and accrued income	3,217,856	1,169,372	1,245,149
Other receivables	155,711	233,125	284,260
Allowance for expected credit losses	2,506,451	1,667,254	1,804,791
Total trade and other current receivables	25,258,688	17,591,645	23,296,034

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

CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	8,052	7,376	6,425
Balances with banks	4,429,099	1,252,107	554,078
Total cash	4,437,151	1,259,483	560,503
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	792,636	925,190	
Total cash equivalents	792,636	925,190	
Total cash and cash equivalents	5,229,787	2,184,673	560,503
Total cash and bank balances	5,229,787	2,184,673	560,503
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	0	(34,168)	(37,059)
Total reserves	0	(34,168)	(37,059)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	933,498	796,483	815,197
Total non-current provisions for employee benefits	933,498	796,483	815,197
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	9,391,230	8,539,278	11,039,844
Payables to related parties	0	87,416	88,950
ACCRUALS AND DEFERRED INCOME			
Deferred income	355,648	290,553	356,712
Accruals	4,497,785	2,061,258	1,941,263
Total accruals and deferred income	4,853,433	2,351,811	2,297,975
Other payables	6,719,615	9,819,753	10,755,827
Total trade and other current payables	20,964,278	20,798,258	24,182,596
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	4,201,754	4,807,170	4,722,506
Total borrowings, current	4,201,754	4,807,170	4,722,506