

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						
Property, plant and equipment	11,875,432	529,890	8,521,609	540,615	11,980,198	543,670
Intangible assets other than goodwill	510,258	415,674	457,730	206,523	509,550	376,408
Right-of-use assets	2,760,979		2,874,897		2,789,449	
Investments in subsidiaries		8,485,370		8,278,281		8,485,370
Deferred tax assets	703,705	351,220	911,447	548,189	721,863	351,220
Non-current financial assets at fair value through other comprehensive income			24,212	24,211	0	0
Total non-current assets	15,850,374	9,782,154	12,789,895	9,597,819	16,001,060	9,756,668
CURRENT ASSETS						
Current inventories	16,063,330	825,471	16,444,208	215,368	15,883,050	246,383
Current financial assets at fair value through profit or loss	81,814		35,901		65,777	
Trade and other current receivables	29,948,691	3,863,698	29,954,081	6,073,058	31,147,037	3,481,503
Current derivative financial assets	440,296		0		429,278	
Cash and bank balances	6,853,407	4,863,269	1,846,153	1,624,615	2,397,573	1,316,854
Other current financial assets	500,000		3,200,000	200,000	500,000	
Other current non-financial assets					1,320,181	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	53,887,538	9,552,438	51,480,343	8,113,041	51,742,896	5,044,740
Total current assets	53,887,538	9,552,438	51,480,343	8,113,041	51,742,896	5,044,740
Total assets	69,737,912	19,334,592	64,270,238	17,710,860	67,743,956	14,801,408
EQ UTITY AND LIABILITIES						
EQ UTITY						
Issued capital	9,361,316	9,361,316	8,140,275	8,140,275	9,361,316	9,361,316
Share premium	1,925,029	1,925,029	3,146,070	3,146,069	1,925,029	1,925,029
Statutory reserve	5,821,820	3,113,625	3,902,206	2,530,477	5,086,269	2,702,938
Other reserves	374,252		(36,336)	(36,336)	0	0
Retained earnings (accumulated Losses)	17,202,128	3,279,270	9,951,415	914,923	15,015,814	(416,915)
Total equity attributable to owners of parent	34,684,545		25,103,630		31,388,428	
Non-controlling interests	4,341,663		2,112,911		3,746,587	
Total equity	39,026,208	17,679,240	27,216,541	14,695,408	35,135,015	13,572,368
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	927,186	165,885	918,646	163,247	900,585	150,835
Total non-current provisions	927,186	165,885	918,646	163,247	900,585	150,835
Non-current lease liabilities	3,231,027		3,267,136		3,236,931	
Deferred tax liabilities	172,734		763,272		112,498	
Total non-current liabilities	4,330,947	165,885	4,949,054	163,247	4,250,014	150,835
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	19,235,947	1,433,584	22,405,511	2,749,708	22,572,387	1,016,764
Borrowings, current	3,749,241	55,883	8,453,449	102,497	3,015,120	61,441
Current lease liabilities	97,050		40,969		97,070	
Current tax liabilities, current	3,298,519		1,204,714		2,674,350	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	26,380,757	1,489,467	32,104,643	2,852,205	28,358,927	1,078,205
Total current liabilities	26,380,757	1,489,467	32,104,643	2,852,205	28,358,927	1,078,205
Total liabilities	30,711,704	1,655,352	37,053,697	3,015,452	32,608,941	1,229,040
Total equity and liabilities	69,737,912	19,334,592	64,270,238	17,710,860	67,743,956	14,801,408
Number of outstanding shares	93613160	93613160	81402750	81402750	93613160	93613160
Net assets per share	0.371	0.189	0.308	0.180	0.335	0.145

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-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	7,176,070	456,430	8,894,513	468,819	8,481,034	568,080
Current inventories in transit	3,755,360	28,398	3,493,022	10,624	1,447,843	0
Work in progress	6,558,424	679,372	3,870,569	112,422	7,455,745	77,982
Finished goods	636,242	85,867	2,243,121	60,791	593,723	24,917
Allowance for slow moving and obsolete inventories	2,062,766	424,596	2,057,017	437,288	2,095,295	424,596
Total inventories, current	16,063,330	825,471	16,444,208	215,368	15,883,050	246,383
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	29,586,559	1,509,207	31,444,324	4,383,344	32,405,273	1,529,281
Receivables due from related parties		2,455,696		1,713,951		1,994,923
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	736,507	112,489	712,063	118,323	578,860	93,597

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 May 2026

Advances	1,882,146	58,997	6,293	6,293	824,169	8,904
Total prepayments and accrued income	2,618,653	171,486	718,356	124,616	1,403,029	102,501
Other receivables	87,371	87,371	224,582	144,149	141,460	214,860
Allowance for expected credit losses	2,343,892	360,062	2,433,181	293,002	2,802,725	360,062
Total trade and other current receivables	29,948,691	3,863,698	29,954,081	6,073,058	31,147,037	3,481,503
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	16,730	3,625	20,172	3,625	5,625	3,625
Balances with banks	6,836,677	4,859,644	1,825,981	1,620,990	2,391,948	1,313,229
Total cash	6,853,407	4,863,269	1,846,153	1,624,615	2,397,573	1,316,854
CASH EQ UIVALENTS						
Total cash and cash equivalents	6,853,407	4,863,269	1,846,153	1,624,615	2,397,573	1,316,854
Total cash and bank balances	6,853,407	4,863,269	1,846,153	1,624,615	2,397,573	1,316,854
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current					1,320,181	
Total other current non-financial assets					1,320,181	
EQ UITY						
OTHER RESERVES						
Hedge reserve	374,252					
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income			(36,336)	(36,336)	0	0
Total reserves	374,252		(36,336)	(36,336)	0	0
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	927,186	165,885	918,646	163,247	900,585	150,835
Total non-current provisions for employee benefits	927,186	165,885	918,646	163,247	900,585	150,835
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	10,486,388	431,100	13,024,940	2,147,599	12,593,780	411,542
Payables to related parties	165,601	335,125			70,503	
ACCRUALS AND DEFERRED INCOME						
Deferred income	800,796	23,858	446,956	22,928	800,796	23,858
Accruals	3,472,941	232,201	1,884,702	217,597	3,719,514	248,780
Total accruals and deferred income	4,273,737	256,059	2,331,658	240,525	4,520,310	272,638
Other payables	4,310,221	411,300	7,048,913	361,584	5,387,794	332,584
Total trade and other current payables	19,235,947	1,433,584	22,405,511	2,749,708	22,572,387	1,016,764
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	3,749,241	55,883	8,453,449	102,497	3,015,120	61,441
Total borrowings, current	3,749,241	55,883	8,453,449	102,497	3,015,120	61,441

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