

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	15,803,401	17,820,420	16,820,799
Right-of-use assets	3,535,250	3,483,006	3,535,250
Non-current financial assets at fair value through other comprehensive income	2,270,525	1,945,350	2,281,172
Total non-current assets	21,609,176	23,248,776	22,637,221
CURRENT ASSETS			
Current inventories	6,138,244	6,910,443	6,535,893
Trade and other current receivables	10,656,179	9,994,461	9,458,879
Cash and bank balances	850,581	(407,075)	712,961
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	17,645,004	16,497,829	16,707,733
Total current assets	17,645,004	16,497,829	16,707,733
Total assets	39,254,180	39,746,605	39,344,954
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	22,000,000	22,000,000	22,000,000
Other reserves	7,333,333	7,333,333	7,333,333
Retained earnings (accumulated Losses)	672,460	1,198,442	1,022,807
Other equity interest	(575,058)	(826,831)	(554,544)
Total equity	29,430,735	29,704,944	29,801,596
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,224,543	1,302,079	1,193,040
Total non-current provisions	1,224,543	1,302,079	1,193,040
Non-current lease liabilities	4,072,670	3,922,053	4,055,854
Deferred tax liabilities	394,515	333,775	394,515
Total non-current liabilities	5,691,728	5,557,907	5,643,409
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	4,036,605	4,423,125	3,881,491
Current lease liabilities			16,816
Current tax liabilities, current	95,112	60,629	1,642
Total current liabilities other than liabilities included in disposal groups classified as held for sale	4,131,717	4,483,754	3,899,949
Total current liabilities	4,131,717	4,483,754	3,899,949
Total liabilities	9,823,445	10,041,661	9,543,358
Total equity and liabilities	39,254,180	39,746,605	39,344,954
Number of outstanding shares	220000000	220000000	220000000
Net assets per share	0.134	0.135	0.135

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
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	1,033,897	1,570,879	1,380,535
Current inventories in transit			49,041
Work in progress	17,582	53,918	19,145
Current packaging and storage materials	124,892	148,292	128,011
Finished goods	3,783,417	3,889,210	3,740,351
Current spare parts	1,249,639	1,319,327	1,289,993
Allowance for slow moving and obsolete inventories	71,183	71,183	71,183
Total inventories, current	6,138,244	6,910,443	6,535,893
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	11,171,095	10,303,852	10,049,060
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	112,963	91,594	84,077
Advances	173,928	287,961	125,141
Total prepayments and accrued income	286,891	379,555	209,218
Other receivables	154,187	47,048	156,595
Allowance for expected credit losses	955,994	735,994	955,994
Total trade and other current receivables	10,656,179	9,994,461	9,458,879
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	2,000	2,000	2,000
Balances with banks	848,581	(409,075)	710,961
Total cash	850,581	(407,075)	712,961
CASH EQUIVALENTS			
Total cash and cash equivalents	850,581	(407,075)	712,961

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
28 Jul 2025

Total cash and bank balances	850,581	(407,075)	712,961
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	7,333,333	7,333,333	7,333,333
Total reserves	7,333,333	7,333,333	7,333,333
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	1,224,543	1,302,079	1,193,040
Total non-current provisions for employee benefits	1,224,543	1,302,079	1,193,040
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	2,751,779	2,724,012	2,401,584
ACCRUALS AND DEFERRED INCOME			
Accruals	1,206,646	1,592,745	1,400,827
Total accruals and deferred income	1,206,646	1,592,745	1,400,827
Other payables	78,180	106,368	79,080
Total trade and other current payables	4,036,605	4,423,125	3,881,491
BORROWINGS, CURRENT			

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28 Jul 2025