

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	3,988,020	4,707,888	4,341,112
Investment property	225,000	225,000	225,000
Right-of-use assets	442,804	546,976	494,890
Investments accounted for using equity method		33,736	
Total non-current assets	4,655,824	5,513,600	5,061,002
CURRENT ASSETS			
Current inventories	2,074,348	1,853,261	2,069,685
Trade and other current receivables	3,540,371	2,296,103	1,900,660
Cash and bank balances	205,903	126,407	254,502
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	5,820,622	4,275,771	4,224,847
Total current assets	5,820,622	4,275,771	4,224,847
Total assets	10,476,446	9,789,371	9,285,849
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	5,500,000	5,500,000	5,500,000
Share premium	88,199	88,199	88,199
Statutory reserve	1,833,333	1,833,333	1,833,333
Retained earnings (accumulated Losses)	238,181	28,874	(70,354)
Total equity	7,659,713	7,450,406	7,351,178
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	280,149	317,282	272,107
Total non-current provisions	280,149	317,282	272,107
Non-current lease liabilities	388,637	494,141	438,887
Deferred tax liabilities	68,372	172,074	68,372
Total non-current liabilities	737,158	983,497	779,366
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,770,878	1,255,363	1,050,200
Borrowings, current	203,592		
Current lease liabilities	105,105	100,105	105,105
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,079,575	1,355,468	1,155,305
Total current liabilities	2,079,575	1,355,468	1,155,305
Total liabilities	2,816,733	2,338,965	1,934,671
Total equity and liabilities	10,476,446	9,789,371	9,285,849
Number of outstanding shares	55000000	55000000	55000000
Net assets per share	0.139	0.135	0.134

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			
Investments in associates using equity method		33,736	
Total investments accounted for using equity method		33,736	
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
Investment properties under construction or development	225,000	225,000	225,000
Total investment properties at cost	225,000	225,000	225,000
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	225,000	225,000	225,000
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	528,020	420,310	534,379
Finished goods	1,148,546	929,199	1,244,308
Other inventories	641,134	739,088	681,068
Allowance for slow moving and obsolete inventories	243,352	235,336	390,070
Total inventories, current	2,074,348	1,853,261	2,069,685
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	3,918,797	2,309,260	1,855,083
Receivables due from related parties	0	113,196	
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Advances	81,887	87,605	45,577
Total prepayments and accrued income	81,887	87,605	45,577
Allowance for expected credit losses	460,313	213,958	
Total trade and other current receivables	3,540,371	2,296,103	1,900,660
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,187	4,959	
Balances with banks	202,716	121,448	254,502

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

Total cash	205,903	126,407	254,502
CASH EQ UIVALENTS			
Total cash and cash equivalents	205,903	126,407	254,502
Total cash and bank balances	205,903	126,407	254,502
OTHER CURRENT NON-FINANCIAL ASSETS			
EQ UITY			
OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	280,149	317,282	272,107
Total non-current provisions for employee benefits	280,149	317,282	272,107
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	680,517	737,741	624,986
Payables to related parties	321,943	2,523	
ACCRUALS AND DEFERRED INCOME			
Accruals	768,418	515,099	425,214
Total accruals and deferred income	768,418	515,099	425,214
Total trade and other current payables	1,770,878	1,255,363	1,050,200
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	203,592		
Total borrowings, current	203,592		