

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	46,106,217	21,081,873	25,093,977	21,112,375	35,188,707	21,509,139
Intangible assets other than goodwill	228,630	225,858	298,027	298,027	245,821	245,821
Right-of-use assets	11,482,150	2,709,611	12,239,264	2,852,425	12,129,682	2,780,953
Investments in subsidiaries		7,310,936		3,762,452		6,072,663
Deferred tax assets	379,237	194,802	152,094	44,070	223,328	77,273
Total non-current assets	58,196,234	31,523,080	37,783,362	28,069,349	47,787,538	30,685,849
CURRENT ASSETS						
Current inventories	23,208,604	21,959,690	31,137,098	30,081,360	27,209,359	25,877,812
Trade and other current receivables	45,766,753	46,035,390	39,846,616	36,577,563	38,491,923	36,207,882
Cash and bank balances	5,598,491	4,483,748	6,509,815	4,313,855	7,852,342	7,125,410
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	74,573,848	72,478,828	77,493,529	70,972,778	73,553,624	69,211,104
Total current assets	74,573,848	72,478,828	77,493,529	70,972,778	73,553,624	69,211,104
Total assets	132,770,082	104,001,908	115,276,891	99,042,127	121,341,162	99,896,953
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	12,489,796	12,489,796	12,489,796	12,489,796	12,489,796	12,489,796
Share premium	13,856,484	13,856,484	13,856,484	13,856,484	13,856,484	13,856,484
Statutory reserve	4,166,344	4,163,266	4,166,344	4,163,266	4,166,344	4,163,266
Retained earnings (accumulated Losses)	24,992,533	25,037,475	21,734,019	20,972,168	26,191,144	26,139,333
Total equity attributable to owners of parent	55,505,157		52,246,643		56,703,768	
Non-controlling interests	1,645,454		835,708		1,398,306	
Total equity	57,150,611	55,547,021	53,082,351	51,481,714	58,102,074	56,648,879
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	2,930,398	2,812,792	2,178,118	2,124,143	2,759,104	2,672,674
Total non-current provisions	2,930,398	2,812,792	2,178,118	2,124,143	2,759,104	2,672,674
Trade and other non-current payables	51,696	0	58,451	0	60,428	0
Borrowings, non current	13,750,054	0	3,824,771	0	7,543,554	0
Non-current lease liabilities	13,563,597	3,063,239	13,567,395	3,051,697	13,457,617	3,065,418
Deferred tax liabilities	0	0	0	0	0	0
Total non-current liabilities	30,295,745	5,876,031	19,628,735	5,175,840	23,820,703	5,738,092
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	22,112,539	19,618,786	20,813,527	20,685,288	20,595,245	19,173,499
Borrowings, current	21,846,727	21,846,727	21,043,150	21,043,150	16,787,084	16,787,084
Current lease liabilities	447,236	205,353	268,324	224,565	687,357	205,654
Current tax liabilities, current	917,224	907,990	440,804	431,570	1,348,699	1,343,745
Total current liabilities other than liabilities included in disposal groups classified as held for sale	45,323,726	42,578,856	42,565,805	42,384,573	39,418,385	37,509,982
Total current liabilities	45,323,726	42,578,856	42,565,805	42,384,573	39,418,385	37,509,982
Total liabilities	75,619,471	48,454,887	62,194,540	47,560,413	63,239,088	43,248,074
Total equity and liabilities	132,770,082	104,001,908	115,276,891	99,042,127	121,341,162	99,896,953
Number of outstanding shares	124897960	124897960	124897960	124897960	124897960	124897960
Net assets per share	0.444	0.445	0.418	0.412	0.454	0.454

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	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	10,062,445	10,062,445	16,431,258	16,431,258	12,125,653	12,125,653
Current inventories in transit	4,665,397	4,665,397	5,309,618	5,309,618	5,610,182	5,610,182
Work in progress	935,321	935,321	1,720,086	1,720,086	989,106	989,106
Current packaging and storage materials	43,321	43,321	60,218	60,218	62,982	62,982
Finished goods	6,443,302	5,169,380	7,024,613	5,938,194	7,384,613	6,030,783
Current spare parts	3,528,417	3,528,417	3,320,647	3,320,647	3,437,439	3,437,439
Current fuel	1,860	1,860	4,188	4,188	2,198	2,198
Allowance for slow moving and obsolete inventories	2,471,459	2,446,451	2,733,530	2,702,849	2,402,814	2,380,531
Total inventories, current	23,208,604	21,959,690	31,137,098	30,081,360	27,209,359	25,877,812
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	33,504,991	27,291,994	31,330,534	28,047,778	29,963,164	27,542,523
Receivables due from related parties	11,385	8,459,449	32,935	4,271,601	0	4,241,380
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepay ments	434,317	398,981	344,967	295,627	420,725	291,821
Advances	11,361,196	8,050,094	8,206,650	4,609,109	8,117,622	5,018,358

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

Total prepayments and accrued income	11,795,513	8,449,075	8,551,617	4,904,736	8,538,347	5,310,179
Other receivables	1,404,155	3,420,374	968,018	1,023,245	967,781	729,944
Allowance for expected credit losses	949,291	1,585,502	1,036,488	1,669,797	977,369	1,616,144
Total trade and other current receivables	45,766,753	46,035,390	39,846,616	36,577,563	38,491,923	36,207,882
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	16,943	11,406	19,184	12,194	15,900	10,356
Balances with banks	4,904,444	3,856,300	5,828,752	3,700,844	7,166,885	6,506,559
Total cash	4,921,387	3,867,706	5,847,936	3,713,038	7,182,785	6,516,915
CASH EQ UIVALENTS						
Other banking arrangements, classified as cash equivalents	0	0	0	0	0	0
Total cash equivalents	0	0	0	0	0	0
Total cash and cash equivalents	4,921,387	3,867,706	5,847,936	3,713,038	7,182,785	6,516,915
Restricted cash	677,104	616,042	661,879	600,817	669,557	608,495
Total cash and bank balances	5,598,491	4,483,748	6,509,815	4,313,855	7,852,342	7,125,410
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UTILITY						
OTHER RESERVES						
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	2,930,398	2,812,792	2,178,118	2,124,143	2,759,104	2,672,674
Total non-current provisions for employee benefits	2,930,398	2,812,792	2,178,118	2,124,143	2,759,104	2,672,674
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	13,750,054	0	3,824,771	0	7,543,554	0
Total borrowings, non current	13,750,054	0	3,824,771	0	7,543,554	0
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,655,791	4,661,991	8,064,344	8,202,095	6,106,912	5,833,476
Payables to related parties	6,272	6,272	12,420	12,420	19,862	19,862
ACCRUALS AND DEFERRED INCOME						
Deferred income	441,114	439,519	528,971	528,971	627,179	627,179
Accruals	14,521,368	14,415,813	11,840,189	11,807,232	12,589,185	12,588,527
Total accruals and deferred income	14,962,482	14,855,332	12,369,160	12,336,203	13,216,364	13,215,706
Other payables	2,487,994	95,191	367,603	134,370	1,252,107	104,455
Total trade and other current payables	22,112,539	19,618,786	20,813,527	20,685,288	20,595,245	19,173,499
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	21,846,727	21,846,727	21,043,150	21,043,150	16,787,084	16,787,084
Total borrowings, current	21,846,727	21,846,727	21,043,150	21,043,150	16,787,084	16,787,084