

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	54,041,328	21,556,130	29,548,929	21,197,159	35,188,707	21,509,139
Intangible assets other than goodwill	204,472	202,277	272,182	272,182	245,821	245,821
Right-of-use assets	11,510,193	2,791,813	12,144,347	2,816,688	12,129,682	2,780,953
Investments in subsidiaries		7,310,936		4,917,558		6,072,663
Deferred tax assets	112,013	112,013	277,747	150,547	223,328	77,273
Total non-current assets	65,868,006	31,973,169	42,243,205	29,354,134	47,787,538	30,685,849
CURRENT ASSETS						
Current inventories	23,200,191	21,237,665	23,887,251	22,796,900	27,209,359	25,877,812
Trade and other current receivables	42,648,158	41,462,303	50,344,252	46,626,470	38,491,923	36,207,882
Cash and bank balances	4,950,076	3,858,779	3,961,836	2,362,823	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	70,798,425	66,558,747	78,193,339	71,786,193	73,553,624	69,211,104
Total current assets	70,798,425	66,558,747	78,193,339	71,786,193	73,553,624	69,211,104
Total assets	136,666,431	98,531,916	120,436,544	101,140,327	121,341,162	99,896,953
EQUITY AND LIABILITIES						
EQUITY						
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)	27,406,807	27,635,072	23,098,307	22,356,167	26,191,144	26,139,333
Total equity attributable to owners of parent	57,919,431		53,610,931		56,703,768	
Non-controlling interests	1,573,192		1,099,431		1,398,306	
Total equity	59,492,623	58,144,618	54,710,362	52,865,713	58,102,074	56,648,879
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	2,997,446	2,849,550	2,332,913	2,276,986	2,759,104	2,672,674
Total non-current provisions	2,997,446	2,849,550	2,332,913	2,276,986	2,759,104	2,672,674
Trade and other non-current payables	52,570	0	55,486	0	60,428	0
Borrowings, non current	23,130,467	0	5,784,997	0	7,543,554	0
Non-current lease liabilities	13,685,482	3,132,410	13,433,376	3,077,413	13,457,617	3,065,418
Deferred tax liabilities	0	0	0	0	0	0
Total non-current liabilities	39,865,965	5,981,960	21,606,772	5,354,399	23,820,703	5,738,092
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	25,526,704	22,995,325	19,844,150	19,019,522	20,595,245	19,173,499
Borrowings, current	9,877,506	9,877,506	22,891,179	22,891,179	16,787,084	16,787,084
Current lease liabilities	602,992	245,718	556,972	196,257	687,357	205,654
Current tax liabilities, current	1,300,641	1,286,789	827,109	813,257	1,348,699	1,343,745
Total current liabilities other than liabilities included in disposal groups classified as held for sale	37,307,843	34,405,338	44,119,410	42,920,215	39,418,385	37,509,982
Total current liabilities	37,307,843	34,405,338	44,119,410	42,920,215	39,418,385	37,509,982
Total liabilities	77,173,808	40,387,298	65,726,182	48,274,614	63,239,088	43,248,074
Total equity and liabilities	136,666,431	98,531,916	120,436,544	101,140,327	121,341,162	99,896,953
Number of outstanding shares	124897960	124897960	124897960	124897960	124897960	124897960
Net assets per share	0.464	0.466	0.429	0.423	0.454	0.454

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	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	10,190,030	10,190,030	10,026,106	10,026,106	12,125,653	12,125,653
Current inventories in transit	3,920,622	3,920,622	4,820,295	4,820,295	5,610,182	5,610,182
Work in progress	1,035,155	1,035,155	1,112,846	1,112,846	989,106	989,106
Current packaging and storage materials	41,745	41,745	56,335	26,719	62,982	62,982
Finished goods	7,696,377	5,727,461	7,291,441	6,146,634	7,384,613	6,030,783
Current spare parts	2,400,381	2,398,064	3,445,285	3,474,901	3,435,224	3,435,224
Current fuel	37,012	3,702	2,198	2,198	4,413	4,413
Allowance for slow moving and obsolete inventories	2,121,131	2,079,114	2,867,255	2,812,799	2,402,814	2,380,531
Total inventories, current	23,200,191	21,237,665	23,887,251	22,796,900	27,209,359	25,877,812
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	32,506,443	29,179,017	34,696,859	28,380,211	29,963,164	27,542,523
Receivables due from related parties	0	5,869,994	0	6,925,241	0	4,241,380
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	440,114	269,613	215,478	161,727	420,725	291,821
Advances	9,172,390	6,626,643	15,495,219	11,976,046	8,117,622	5,018,358

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
26 Oct 2025

Total prepayments and accrued income	9,612,504	6,896,256	15,710,697	12,137,773	8,538,347	5,310,179
Other receivables	1,468,253	1,052,538	1,101,895	942,034	967,781	729,944
Allowance for expected credit losses	939,042	1,535,502	1,165,199	1,758,789	977,369	1,616,144
Total trade and other current receivables	42,648,158	41,462,303	50,344,252	46,626,470	38,491,923	36,207,882
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	9,378	8,249	16,455	13,797	15,900	10,356
Balances with banks	4,259,780	3,230,674	3,279,651	1,744,358	7,166,885	6,506,559
Total cash	4,269,158	3,238,923	3,296,106	1,758,155	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	4,269,158	3,238,923	3,296,106	1,758,155	7,182,785	6,516,915
Restricted cash	680,918	619,856	665,730	604,668	669,557	608,495
Total cash and bank balances	4,950,076	3,858,779	3,961,836	2,362,823	7,852,342	7,125,410
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	2,997,446	2,849,550	2,332,913	2,276,986	2,759,104	2,672,674
Total non-current provisions for employee benefits	2,997,446	2,849,550	2,332,913	2,276,986	2,759,104	2,672,674
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	0	0	5,784,997	0	7,543,554	0
Loans from other related parties, non current	23,130,467	0	0	0	0	0
Total borrowings, non current	23,130,467	0	5,784,997	0	7,543,554	0
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	6,930,078	6,931,132	6,259,122	6,284,289	6,106,912	5,833,476
Payables to related parties	10,795	10,795	3,349	3,349	19,862	19,862
ACCRUALS AND DEFERRED INCOME						
Deferred income	2,024,666	2,023,071	432,658	432,658	627,179	627,179
Accruals	13,655,910	13,537,156	12,223,316	12,172,421	12,589,185	12,588,527
Total accruals and deferred income	15,680,576	15,560,227	12,655,974	12,605,079	13,216,364	13,215,706
Other payables	2,905,255	493,171	925,705	126,805	1,252,107	104,455
Total trade and other current payables	25,526,704	22,995,325	19,844,150	19,019,522	20,595,245	19,173,499
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	9,863,036	9,863,036	15,006,001	15,006,001	13,605,634	13,605,634
Loans from other related parties, current	14,470	14,470	7,885,178	7,885,178	3,181,450	3,181,450
Total borrowings, current	9,877,506	9,877,506	22,891,179	22,891,179	16,787,084	16,787,084