

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	5,703,284	4,582,812	5,425,715
Right-of-use assets	461,402	513,519	503,348
Other non-current financial assets	40,354		40,354
Total non-current assets	6,205,040	5,096,331	5,969,417
CURRENT ASSETS			
Current inventories	1,826,783	1,636,686	1,747,713
Trade and other current receivables	832,113	858,656	862,683
Cash and bank balances	281,049	649,377	404,907
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,939,945	3,144,719	3,015,303
Total current assets	2,939,945	3,144,719	3,015,303
Total assets	9,144,985	8,241,050	8,984,720
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	6,250,000	6,250,000	6,250,000
Statutory reserve	371,658	370,078	371,658
Retained earnings (accumulated Losses)	(174,961)	(238,370)	(129,793)
Total equity	6,446,697	6,381,708	6,491,865
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	195,139	180,432	189,857
Non-current provision for abandonment and site restoration	146,212	17,755	144,053
Total non-current provisions	341,351	198,187	333,910
Borrowings, non current	743,463	348,922	672,182
Non-current lease liabilities	440,115	520,315	482,386
Deferred tax liabilities	130,855	127,395	130,855
Total non-current liabilities	1,655,784	1,194,819	1,619,333
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	493,635	473,428	417,753
Borrowings, current	471,591	125,058	387,803
Current lease liabilities	75,958	64,717	66,646
Current tax liabilities, current	1,320	1,320	1,320
Total current liabilities other than liabilities included in disposal groups classified as held for sale	1,042,504	664,523	873,522
Total current liabilities	1,042,504	664,523	873,522
Total liabilities	2,698,288	1,859,342	2,492,855
Total equity and liabilities	9,144,985	8,241,050	8,984,720
Number of outstanding shares	62500000	62500000	62500000
Net assets per share	0.103	0.102	0.104

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	1,646,170	1,622,659	1,658,176
Finished goods	591,313	486,398	490,906
Current spare parts	281,206	286,958	290,537
Allowance for slow moving and obsolete inventories	691,906	759,329	691,906
Total inventories, current	1,826,783	1,636,686	1,747,713
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	717,870	716,971	743,975
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	27,706	29,995	40,021
Advances	16,392	7,899	4,464
Total prepayments and accrued income	44,098	37,894	44,485
Other receivables	226,398	201,176	230,476
Allowance for expected credit losses	156,253	97,385	156,253
Total trade and other current receivables	832,113	858,656	862,683
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	7,000	7,000	7,000
Balances with banks	274,049	642,377	397,907
Total cash	281,049	649,377	404,907
CASH EQUIVALENTS			
Total cash and cash equivalents	281,049	649,377	404,907

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

Total cash and bank balances	281,049	649,377	404,907
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	195,139	180,432	189,857
Total non-current provisions for employee benefits	195,139	180,432	189,857
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	743,463	348,922	672,182
Total borrowings, non current	743,463	348,922	672,182
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	354,926	373,426	330,284
ACCRUALS AND DEFERRED INCOME			
Other payables	138,709	100,002	87,469
Total trade and other current payables	493,635	473,428	417,753
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	471,591	125,058	387,803
Total borrowings, current	471,591	125,058	387,803