

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5,935,845	4,922,931	5,425,715
Intangible assets other than goodwill	440,430	492,546	503,348
Other non-current financial assets	70,274		40,354
Total non-current assets	6,446,549	5,415,477	5,969,417
CURRENT ASSETS			
Current inventories	1,780,026	1,656,338	1,747,713
Trade and other current receivables	892,613	952,702	862,683
Cash and bank balances	134,349	634,690	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	2,806,988	3,243,730	3,015,303
Total current assets	2,806,988	3,243,730	3,015,303
Total assets	9,253,537	8,659,207	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)	(162,148)	(210,406)	(129,793)
Total equity	6,459,510	6,409,672	6,491,865
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	192,981	185,975	189,857
Non-current provision for abandonment and site restoration	147,292	17,755	144,053
Total non-current provisions	340,273	203,730	333,910
Borrowings, non current	1,056,705	697,012	672,182
Non-current lease liabilities	418,618	503,596	482,386
Deferred tax liabilities	130,855	127,395	130,855
Total non-current liabilities	1,946,451	1,531,733	1,619,333
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	515,120	363,706	417,753
Borrowings, current	250,401	287,102	387,803
Current lease liabilities	80,735	65,674	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	847,576	717,802	873,522
Total current liabilities	847,576	717,802	873,522
Total liabilities	2,794,027	2,249,535	2,492,855
Total equity and liabilities	9,253,537	8,659,207	8,984,720
Number of outstanding shares	62500000	62500000	62500000
Net assets per share	0.103	0.103	0.104

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	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	1,632,717	1,631,564	1,658,176
Finished goods	553,071	491,563	490,906
Current spare parts	285,687	292,540	290,537
Allowance for slow moving and obsolete inventories	691,449	759,329	691,906
Total inventories, current	1,780,026	1,656,338	1,747,713
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	779,566	769,801	743,975
Receivables due from related parties	3,420		
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	56,178	52,595	40,021
Advances	1,097	22,343	4,464
Total prepayments and accrued income	57,275	74,938	44,485
Other receivables	208,605	184,273	230,476
Allowance for expected credit losses	156,253	76,310	156,253
Total trade and other current receivables	892,613	952,702	862,683
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	7,000	7,000	7,000
Balances with banks	127,349	627,690	397,907
Total cash	134,349	634,690	404,907
CASH EQUIVALENTS			

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

Total cash and cash equivalents	134,349	634,690	404,907
Total cash and bank balances	134,349	634,690	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	192,981	185,975	189,857
Total non-current provisions for employee benefits	192,981	185,975	189,857
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	1,056,705	697,012	672,182
Total borrowings, non current	1,056,705	697,012	672,182
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	397,568	254,534	330,284
ACCRUALS AND DEFERRED INCOME			
Other payables	117,552	109,172	87,469
Total trade and other current payables	515,120	363,706	417,753
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	250,401	287,102	387,803
Total borrowings, current	250,401	287,102	387,803