

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	13,811,683	13,789,858	13,695,786
Right-of-use assets	1,893	9,657	5,781
Total non-current assets	13,813,576	13,799,515	13,701,567
CURRENT ASSETS			
Current inventories	1,609,077	1,891,559	1,849,831
Trade and other current receivables	2,247,306	2,171,912	2,128,089
Cash and bank balances	746,971	593,728	778,992
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	4,603,354	4,657,199	4,756,912
Total current assets	4,603,354	4,657,199	4,756,912
Total assets	18,416,930	18,456,714	18,458,479
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	4,576,580	4,576,580	4,576,580
Statutory reserve	1,487,221	1,280,778	1,369,794
Other reserves	1,392,295	1,392,295	1,392,295
Retained earnings (accumulated Losses)	4,204,846	3,262,170	4,063,311
Total equity	11,660,942	10,511,823	11,401,980
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	610,997	552,001	572,599
Total non-current provisions	610,997	552,001	572,599
Borrowings, non current	2,765,352	1,714,295	3,096,515
Non-current lease liabilities		976	
Deferred tax liabilities	693,022	656,121	677,123
Total non-current liabilities	4,069,371	2,923,393	4,346,237
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,281,143	1,511,319	1,541,517
Borrowings, current	1,212,769	3,331,526	864,156
Current lease liabilities		7,755	
Current tax liabilities, current	192,705	170,898	304,589
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,686,617	5,021,498	2,710,262
Total current liabilities	2,686,617	5,021,498	2,710,262
Total liabilities	6,755,988	7,944,891	7,056,499
Total equity and liabilities	18,416,930	18,456,714	18,458,479
Number of outstanding shares	45765798	45765798	45765798
Net assets per share	0.255	0.230	0.249

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	479,089	756,841	751,772
Work in progress	410,566	397,990	395,165
Current packaging and storage materials	230,619	209,602	203,792
Finished goods	80,215	121,391	146,271
Current spare parts	370,264	367,058	357,081
Current fuel	21,940	19,878	14,871
Other inventories	34,956	37,371	31,611
Allowance for slow moving and obsolete inventories	18,572	18,572	50,732
Total inventories, current	1,609,077	1,891,559	1,849,831
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	2,099,238	1,918,961	1,938,587
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	33,743	7,965	43,207
Advances	22,911	108,553	32,294
Total prepayments and accrued income	56,654	116,518	75,501
Other receivables	99,358	152,065	121,945
Allowance for expected credit losses	7,944	15,632	7,944
Total trade and other current receivables	2,247,306	2,171,912	2,128,089
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	594	711	9,201
Balances with banks	746,377	593,017	769,791

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

Total cash	746,971	593,728	778,992
CASH EQ UIVALENTS			
Total cash and cash equivalents	746,971	593,728	778,992
Total cash and bank balances	746,971	593,728	778,992
OTHER CURRENT NON-FINANCIAL ASSETS			
EQ UITY			
OTHER RESERVES			
Special and general reserve	12,405	12,405	12,405
Revaluation surplus	1,379,890	1,379,890	1,379,890
Total reserves	1,392,295	1,392,295	1,392,295
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	610,997	552,001	572,599
Total non-current provisions for employee benefits	610,997	552,001	572,599
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	2,765,352	1,714,295	3,096,515
Total borrowings, non current	2,765,352	1,714,295	3,096,515
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	320,155	615,353	435,553
Payables to related parties	14,548	1,353	3,570
ACCRUALS AND DEFERRED INCOME			
Other payables	946,440	894,613	1,102,394
Total trade and other current payables	1,281,143	1,511,319	1,541,517
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	703,264	2,742,826	638,456
Other borrowings, current	509,505	588,700	225,700
Total borrowings, current	1,212,769	3,331,526	864,156