

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	13,914,990	13,767,469	13,695,786
Right-of-use assets	0	7,718	5,781
Total non-current assets	13,914,990	13,775,187	13,701,567
CURRENT ASSETS			
Current inventories	1,599,421	1,854,908	1,849,831
Trade and other current receivables	2,103,229	2,113,926	2,128,089
Cash and bank balances	428,901	470,456	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	4,131,551	4,439,290	4,756,912
Total current assets	4,131,551	4,439,290	4,756,912
Total assets	18,046,541	18,214,477	18,458,479
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	4,576,580	4,576,580	4,576,580
Statutory reserve	1,552,626	1,319,203	1,369,794
Other reserves	1,392,295	1,392,295	1,392,295
Retained earnings (accumulated Losses)	4,793,495	3,607,987	4,063,311
Total equity	12,314,996	10,896,065	11,401,980
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	622,770	559,960	572,599
Total non-current provisions	622,770	559,960	572,599
Borrowings, non current	2,232,776	3,335,416	3,096,515
Deferred tax liabilities	701,759	664,924	677,123
Total non-current liabilities	3,557,305	4,560,300	4,346,237
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	536,255	508,167	588,324
Total current provisions	536,255	508,167	588,324
Trade and other current payables	675,603	801,652	953,193
Borrowings, current	662,333	1,219,918	864,156
Current tax liabilities, current	300,049	228,375	304,589
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,174,240	2,758,112	2,710,262
Total current liabilities	2,174,240	2,758,112	2,710,262
Total liabilities	5,731,545	7,318,412	7,056,499
Total equity and liabilities	18,046,541	18,214,477	18,458,479
Number of outstanding shares	45765798	45765798	45765798
Net assets per share	0.269	0.238	0.249

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	514,279	720,201	751,772
Work in progress	413,963	431,958	395,165
Current packaging and storage materials	195,883	203,783	203,792
Finished goods	101,173	136,370	146,271
Current spare parts	377,740	355,497	357,081
Current fuel	15,882	19,012	14,871
Other inventories	31,233	38,819	31,611
Allowance for slow moving and obsolete inventories	50,732	50,732	50,732
Total inventories, current	1,599,421	1,854,908	1,849,831
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,930,265	1,892,274	1,938,587
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	63,744	64,524	43,207
Advances	63,304	20,267	32,294
Total prepayments and accrued income	127,048	84,791	75,501
Other receivables	53,860	152,493	121,945
Allowance for expected credit losses	7,944	15,632	7,944
Total trade and other current receivables	2,103,229	2,113,926	2,128,089
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	459	516	9,201
Balances with banks	428,442	469,940	769,791

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

Total cash	428,901	470,456	778,992
CASH EQ UIVALENTS			
Total cash and cash equivalents	428,901	470,456	778,992
Total cash and bank balances	428,901	470,456	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	622,770	559,960	572,599
Total non-current provisions for employee benefits	622,770	559,960	572,599
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	2,232,776	3,335,416	3,096,515
Total borrowings, non current	2,232,776	3,335,416	3,096,515
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Other Employee Benefits, current	536,255	508,167	588,324
Total current provisions for employee benefits	536,255	508,167	588,324
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	337,748	372,041	435,553
Payables to related parties	797	12,702	3,570
ACCRUALS AND DEFERRED INCOME			
Other payables	337,058	416,909	514,070
Total trade and other current payables	675,603	801,652	953,193
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	662,333	487,718	638,456
Other borrowings, current	0	732,200	225,700
Total borrowings, current	662,333	1,219,918	864,156