

Statement of Financial Position, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	996,800		996,800		996,800	
Property, plant and equipment	2,889,337	2,560,260	3,037,541	2,751,464	2,952,407	2,629,232
Right-of-use assets	196,694	196,694	211,094	211,094	203,894	203,894
Investments in subsidiaries		2,004,118		2,004,118		2,004,118
Total non-current assets	4,082,831	4,761,072	4,245,435	4,966,676	4,153,101	4,837,244
CURRENT ASSETS						
Current inventories	1,277,291	1,096,124	1,536,295	1,419,081	3,169,323	3,019,215
Trade and other current receivables	4,502,810	4,612,769	4,129,931	4,974,338	3,998,884	4,072,716
Cash and bank balances	1,273,341	1,113,147	1,205,466	1,147,560	983,736	779,872
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	7,053,442	6,822,040	6,871,692	7,540,979	8,151,943	7,871,803
Total current assets	7,053,442	6,822,040	6,871,692	7,540,979	8,151,943	7,871,803
Total assets	11,136,273	11,583,112	11,117,127	12,507,655	12,305,044	12,709,047
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Statutory reserve	1,015,863	1,000,000	1,013,094	1,000,000	1,013,094	1,000,000
Other reserves	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733
Retained earnings (Accumulated losses)	(644,787)	(486,275)	(435,141)	(312,750)	(548,720)	(392,237)
Total Equity attributable to shareholders of parent company	5,635,809		5,842,686		5,729,107	
Total equity	5,635,809	5,778,458	5,842,686	5,951,983	5,729,107	5,872,496
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	166,999	134,433	141,969	131,358	142,432	117,977
Total non-current provisions	166,999	134,433	141,969	131,358	142,432	117,977
Non-current lease liabilities	252,916	252,916	248,885	248,885	255,093	255,093
Deferred tax liabilities	112,164	106,778	139,690	133,189	112,164	106,778
Total non-current liabilities	532,079	494,127	530,544	513,432	509,689	479,848
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	4,938,660	5,281,125	4,622,778	5,923,284	6,035,929	6,331,162
Borrowings, current	0	0	89,554	89,554	0	0
Current lease liabilities	9,184	9,184	9,184	9,184	5,323	5,323
Current tax liabilities, current	20,541	20,218	22,381	20,218	24,996	20,218
Total current liabilities other than liabilities included in disposal groups classified as held for sale	4,968,385	5,310,527	4,743,897	6,042,240	6,066,248	6,356,703
Total current liabilities	4,968,385	5,310,527	4,743,897	6,042,240	6,066,248	6,356,703
Total liabilities	5,500,464	5,804,654	5,274,441	6,555,672	6,575,937	6,836,551
Total equity and liabilities	11,136,273	11,583,112	11,117,127	12,507,655	12,305,044	12,709,047
Number of outstanding shares	30000000	30000000	30000000	30000000	30000000	30000000
Net assets per share	0.188	0.193	0.195	0.198	0.191	0.196

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
OTHER CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	257,913	228,091	693,042	690,715	2,622,720	2,613,367
Finished products/inventories	338,927	330,303	388,199	386,436		
Spares and consumables	680,451	537,730	455,054	341,930	546,603	405,848
Total current inventories	1,277,291	1,096,124	1,536,295	1,419,081	3,169,323	3,019,215
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	4,654,141	4,155,986	4,255,559	4,034,088	4,140,968	3,729,888
Receivables due from related parties	0	674,697	67,539	1,154,731	21,471	514,985
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	73,946	52,774	69,648	58,494	48,603	45,264
Advances	10,002	215	7,026	215		
Total prepayments and accrued income	83,948	52,989	76,674	58,709	48,603	45,264
Other receivables	174,598	138,974	140,630	137,281	189,912	184,649
Allowance for expected credit losses	409,877	409,877	410,471	410,471	402,070	402,070
Total trade and other current receivables	4,502,810	4,612,769	4,129,931	4,974,338	3,998,884	4,072,716
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	31,260	28,214	31,848	30,132	16,565	15,825
Balances with banks	1,316,284	1,159,136	794,180	737,990	603,108	399,984
Total cash	1,347,544	1,187,350	826,028	768,122	619,673	415,809

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 Aug 2025

CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents	0	0	700,000	700,000	600,000	600,000
Other banking arrangements, classified as cash equivalents	(74,203)	(74,203)	(320,562)	(320,562)	(235,937)	(235,937)
Total cash equivalents	(74,203)	(74,203)	379,438	379,438	364,063	364,063
Total cash and cash equivalents	1,273,341	1,113,147	1,205,466	1,147,560	983,736	779,872
Total cash and bank balances	1,273,341	1,113,147	1,205,466	1,147,560	983,736	779,872
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Special and general reserve	1,457,067	1,457,067	1,457,067	1,457,067	1,457,067	1,457,067
Revaluation reserve	807,666	807,666	807,666	807,666	807,666	807,666
Total reserves	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733	2,264,733
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	166,999	134,433	141,969	131,358	142,432	117,977
Total Non-current provisions for employee benefits	166,999	134,433	141,969	131,358	142,432	117,977
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	0	0	89,554	89,554	0	0
Total Borrowings, current	0	0	89,554	89,554	0	0
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	4,625,481	4,531,815	4,314,024	4,262,295	5,652,656	5,579,725
Payables to related parties	55,579	540,343	37,146	1,425,088	38,455	510,021
ACCRUALS AND DEFERRED INCOME						
Accruals	145,535	109,571	144,856	126,198	131,830	109,399
Total accruals and deferred income	145,535	109,571	144,856	126,198	131,830	109,399
Other payables	112,065	99,396	126,752	109,703	212,988	132,017
Total trade and other current payables	4,938,660	5,281,125	4,622,778	5,923,284	6,035,929	6,331,162
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						

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