

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	742,585	597,857	731,595
Right-of-use assets	150,995	161,637	156,279
Deferred tax assets	55,800	57,214	51,932
Total non-current assets	949,380	816,708	939,806
CURRENT ASSETS			
Current inventories	1,488,000	1,316,528	1,553,880
Current financial assets at fair value through profit or loss		25,565	
Trade and other current receivables	943,084	1,118,865	953,066
Cash and bank balances	142,408	12,352	148,748
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,573,492	2,473,310	2,655,694
Total current assets	2,573,492	2,473,310	2,655,694
Total assets	3,522,872	3,290,018	3,595,500
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	1,762,366	1,639,411	1,639,411
Statutory reserve	258,872	222,316	258,872
Other reserves	33,400	10,500	21,500
Retained earnings (accumulated Losses)	270,278	220,321	315,516
Total equity	2,324,916	2,092,548	2,235,299
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	155,654	156,915	164,139
Total non-current provisions	155,654	156,915	164,139
Non-current lease liabilities	180,328	185,090	183,137
Total non-current liabilities	335,982	342,005	347,276
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	762,911	752,776	895,615
Borrowings, current		19,702	12,737
Current lease liabilities	5,450	5,133	5,289
Current tax liabilities, current	93,613	77,854	99,284
Total current liabilities other than liabilities included in disposal groups classified as held for sale	861,974	855,465	1,012,925
Total current liabilities	861,974	855,465	1,012,925
Total liabilities	1,197,956	1,197,470	1,360,201
Total equity and liabilities	3,522,872	3,290,018	3,595,500
Number of outstanding shares	17623663	16394106	16394106
Net assets per share	0.132	0.128	0.136

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	1,230,913	1,124,474	1,011,054
Current inventories in transit			304,488
Work in progress	27,876	49,266	33,942
Finished goods	289,171	222,863	259,331
Current spare parts	127,462	106,957	132,497
Allowance for slow moving and obsolete inventories	187,422	187,032	187,432
Total inventories, current	1,488,000	1,316,528	1,553,880
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	955,747	930,875	899,498
Receivables due from related parties			107,352
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	19,340	29,241	21,814
Advances	64,156	233,866	102,649
Total prepayments and accrued income	83,496	263,107	124,463
Other receivables	10,326	35,566	37,119
Allowance for expected credit losses	106,485	110,683	215,366
Total trade and other current receivables	943,084	1,118,865	953,066
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	86	635	272
Balances with banks	142,322	11,717	148,476
Total cash	142,408	12,352	148,748

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

CASH EQUIVALENTS			
Total cash and cash equivalents	142,408	12,352	148,748
Total cash and bank balances	142,408	12,352	148,748
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	33,400	10,500	21,500
Total reserves	33,400	10,500	21,500
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	155,654	156,915	164,139
Total non-current provisions for employee benefits	155,654	156,915	164,139
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	376,663	419,408	484,380
ACCRUALS AND DEFERRED INCOME			
Accruals	188,896	159,087	210,878
Total accruals and deferred income	188,896	159,087	210,878
Other payables	197,352	174,281	200,357
Total trade and other current payables	762,911	752,776	895,615
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current		19,702	12,737
Total borrowings, current		19,702	12,737