

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	722,175	723,118	731,595
Right-of-use assets	148,305	158,958	156,279
Deferred tax assets	56,007	55,909	51,932
Total non-current assets	926,487	937,985	939,806
CURRENT ASSETS			
Current inventories	1,369,671	1,320,143	1,553,880
Trade and other current receivables	927,143	1,111,998	953,066
Cash and bank balances	398,402	152,390	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	2,695,216	2,584,531	2,655,694
Total current assets	2,695,216	2,584,531	2,655,694
Total assets	3,621,703	3,522,516	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	38,700	16,400	21,500
Retained earnings (accumulated Losses)	345,635	322,783	315,516
Total equity	2,405,573	2,200,910	2,235,299
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	157,510	160,527	164,139
Total non-current provisions	157,510	160,527	164,139
Non-current lease liabilities	178,940	184,463	183,137
Total non-current liabilities	336,450	344,990	347,276
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	765,798	753,710	895,615
Borrowings, current	119	121,059	12,737
Current lease liabilities	5,534	4,868	5,289
Current tax liabilities, current	108,229	96,979	99,284
Total current liabilities other than liabilities included in disposal groups classified as held for sale	879,680	976,616	1,012,925
Total current liabilities	879,680	976,616	1,012,925
Total liabilities	1,216,130	1,321,606	1,360,201
Total equity and liabilities	3,621,703	3,522,516	3,595,500
Number of outstanding shares	17623663	16394106	16394106
Net assets per share	0.136	0.134	0.136

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	1,085,355	1,089,419	1,011,054
Current inventories in transit			304,488
Work in progress	40,651	49,674	33,942
Finished goods	314,908	256,724	259,331
Current spare parts	121,646	120,023	132,497
Allowance for slow moving and obsolete inventories	192,889	195,697	187,432
Total inventories, current	1,369,671	1,320,143	1,553,880
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	907,127	970,041	899,498
Receivables due from related parties			107,352
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	26,267	23,128	21,814
Advances	84,230	194,856	102,649
Total prepayments and accrued income	110,497	217,984	124,463
Other receivables	14,975	28,754	37,119
Allowance for expected credit losses	105,456	104,781	215,366
Total trade and other current receivables	927,143	1,111,998	953,066
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	607	435	272
Balances with banks	397,795	151,955	148,476
Total cash	398,402	152,390	148,748
CASH EQUIVALENTS			

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

Total cash and cash equivalents	398,402	152,390	148,748
Total cash and bank balances	398,402	152,390	148,748
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	38,700	16,400	21,500
Total reserves	38,700	16,400	21,500
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	157,510	160,527	164,139
Total non-current provisions for employee benefits	157,510	160,527	164,139
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	371,926	384,605	484,380
ACCRUALS AND DEFERRED INCOME			
Accruals	174,629	185,179	210,878
Total accruals and deferred income	174,629	185,179	210,878
Other payables	219,243	183,926	200,357
Total trade and other current payables	765,798	753,710	895,615
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	119	121,059	12,737
Total borrowings, current	119	121,059	12,737