

Statement of Financial position, Current/ non-current					Actuals/Omani Rial/Unaudited	
	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	9,664,858	9,663,098	10,028,057	10,025,139	9,953,933	9,951,592
Investment property	390,000	390,000	400,000	400,000	390,000	390,000
Intangible assets other than goodwill	10,426	7,548	34,778	30,127	22,509	18,744
Right-of-use assets	895,730	880,045	923,506	923,506	916,909	901,777
Investments in subsidiaries		31,500		31,500		31,500
Deferred tax assets	189,698	188,658	215,832	214,792	189,702	188,662
Total non-current assets	11,150,712	11,160,849	11,602,173	11,625,064	11,473,053	11,482,275
CURRENT ASSETS						
Current inventories	2,499,354	2,499,354	2,860,991	2,860,991	2,145,565	2,145,565
Trade and other current receivables	7,943,898	7,856,076	6,394,147	6,282,356	6,192,893	6,184,061
Cash and bank balances	95,302	92,304	109,899	30,558	156,359	61,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	10,538,554	10,447,734	9,365,037	9,173,905	8,494,817	8,390,626
Total current assets	10,538,554	10,447,734	9,365,037	9,173,905	8,494,817	8,390,626
Total assets	21,689,266	21,608,583	20,967,210	20,798,969	19,967,870	19,872,901
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	857,145	857,145	857,145	857,145	857,145	857,145
Other reserves	1,204,968	1,204,968	1,259,030	1,259,030	1,305,157	1,305,157
Retained earnings (accumulated Losses)	(6,647,531)	(6,650,951)	(5,876,345)	(5,877,067)	(6,225,846)	(6,215,914)
Total equity attributable to owners of parent	(4,585,418)	(4,585,418)	(3,760,170)	(3,760,170)	(4,063,544)	(4,063,544)
Total equity	(4,585,418)	(4,588,838)	(3,760,170)	(3,760,892)	(4,063,544)	(4,053,612)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	267,391	265,824	323,628	323,628	256,964	255,498
Total non-current provisions	267,391	265,824	323,628	323,628	256,964	255,498
Borrowings, non current	8,496,398	8,496,398	8,504,204	8,504,204	8,439,451	8,439,451
Non-current lease liabilities	1,104,998	1,090,814	1,092,571	1,092,571	1,105,110	1,090,776
Total non-current liabilities	9,868,787	9,853,036	9,920,403	9,920,403	9,801,525	9,785,725
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	6,984,781	6,923,269	7,020,455	6,852,936	6,142,338	6,053,237
Borrowings, current	9,351,076	9,351,076	7,719,741	7,719,741	8,017,511	8,017,511
Current lease liabilities	70,040	70,040	66,781	66,781	70,040	70,040
Total current liabilities other than liabilities included in disposal groups classified as held for sale	16,405,897	16,344,385	14,806,977	14,639,458	14,229,889	14,140,788
Total current liabilities	16,405,897	16,344,385	14,806,977	14,639,458	14,229,889	14,140,788
Total liabilities	26,274,684	26,197,421	24,727,380	24,559,861	24,031,414	23,926,513
Total equity and liabilities	21,689,266	21,608,583	20,967,210	20,798,969	19,967,870	19,872,901
Number of outstanding shares	8571450	8571450	8571450	8571450	8571450	8571450
Net assets per share	(0.535)	(0.535)	(0.439)	(0.439)	(0.474)	(0.473)

Subclassifications of Assets, Liabilities and Equity, Current, Non-current					Actuals/Omani Rial/Unaudited	
	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	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 ACCOUNTED FOR USING EQUITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	390,000	390,000	400,000	400,000	390,000	390,000
Total investment properties at cost	390,000	390,000	400,000	400,000	390,000	390,000
INVESTMENT PROPERTIES AT FAIR VALUE						
Total Investment Properties	390,000	390,000	400,000	400,000	390,000	390,000
OTHER NON-CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	95,635	95,635	278,060	278,060	161,259	161,259
Production supplies	476,517	476,517	531,972	531,972	510,558	510,558
Work in progress	533,030	533,030	499,095	499,095	269,880	269,880
Finished goods	441,990	441,990	537,045	537,045	353,909	353,909
Current spare parts	1,052,541	1,052,541	1,067,514	1,067,514	1,069,502	1,069,502
Other inventories	264,213	264,213	284,559	284,559	146,181	146,181
Allowance for slow moving and obsolete inventories	364,572	364,572	337,254	337,254	365,724	365,724
Total inventories, current	2,499,354	2,499,354	2,860,991	2,860,991	2,145,565	2,145,565
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	10,209,536	6,319,197	8,622,595	5,830,744	8,651,497	5,636,437
Receivables due from related parties		3,810,490	0	2,882,308		3,000,369
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	135,648	127,675	382,931	180,683	31,842	37,701
Advances	319,804	319,804	109,711	109,711	230,644	230,644
Total prepayments and accrued income	455,452	447,479	492,642	290,394	262,486	268,345

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

Allowance for expected credit losses	2,721,090	2,721,090	2,721,090	2,721,090	2,721,090	2,721,090
Total trade and other current receivables	7,943,898	7,856,076	6,394,147	6,282,356	6,192,893	6,184,061
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	2,986	2,447	1,979	296	358	31
Balances with banks	92,316	89,857	107,920	30,262	156,001	60,969
Total cash	95,302	92,304	109,899	30,558	156,359	61,000
CASH EQ UIVALENTS						
Total cash and cash equivalents	95,302	92,304	109,899	30,558	156,359	61,000
Total cash and bank balances	95,302	92,304	109,899	30,558	156,359	61,000
OTHER CURRENT NON-FINANCIALASSETS						
EQ UITY						
OTHER RESERVES						
Revaluation surplus	1,204,968	1,204,968	1,259,030	1,259,030	1,305,157	1,305,157
Total reserves	1,204,968	1,204,968	1,259,030	1,259,030	1,305,157	1,305,157
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	267,391	265,824	323,628	323,628	256,964	255,498
Total non-current provisions for employee benefits	267,391	265,824	323,628	323,628	256,964	255,498
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	8,291,584	8,291,584	8,504,204	8,504,204	8,439,451	8,439,451
Loans from shareholders, non current	204,814	204,814				
Total borrowings, non current	8,496,398	8,496,398	8,504,204	8,504,204	8,439,451	8,439,451
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,442,901	4,510,030	4,978,090	4,899,501	4,261,180	4,286,756
ACCRUALS AND DEFERRED INCOME						
Accruals	1,630,054	1,621,542	1,165,791	1,163,299	1,178,284	1,169,612
Total accruals and deferred income	1,630,054	1,621,542	1,165,791	1,163,299	1,178,284	1,169,612
Other payables	911,826	791,697	876,574	790,136	702,874	596,869
Total trade and other current payables	6,984,781	6,923,269	7,020,455	6,852,936	6,142,338	6,053,237
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	9,351,076	9,351,076	7,719,741	7,719,741	8,017,511	8,017,511
Total borrowings, current	9,351,076	9,351,076	7,719,741	7,719,741	8,017,511	8,017,511