

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	9,600,712	9,599,241	10,038,933	10,036,305	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	4,291	1,857	28,643	24,435	22,509	18,744
Right-of-use assets	884,866	869,181	936,689	912,639	916,909	901,777
Investments in subsidiaries		31,500		31,500		31,500
Deferred tax assets	189,698	188,658	189,700	188,660	189,702	188,662
Total non-current assets	11,069,567	11,080,437	11,593,965	11,593,539	11,473,053	11,482,275
CURRENT ASSETS						
Current inventories	2,512,433	2,512,433	2,282,886	2,282,886	2,145,565	2,145,565
Trade and other current receivables	8,352,700	8,393,474	6,163,892	6,307,513	6,192,893	6,184,061
Cash and bankbalances	176,874	49,355	241,274	92,703	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	11,042,007	10,955,262	8,688,052	8,683,102	8,494,817	8,390,626
Total current assets	11,042,007	10,955,262	8,688,052	8,683,102	8,494,817	8,390,626
Total assets	22,111,574	22,035,699	20,282,017	20,276,641	19,967,870	19,872,901
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	857,145	857,145	857,145	857,145	857,145	857,145
Other reserves	1,154,873	1,154,873	1,355,516	1,355,516	1,305,157	1,305,157
Retained earnings (accumulated Losses)	(6,624,609)	(6,637,522)	(6,154,730)	(6,143,956)	(6,225,846)	(6,215,914)
Total equity attributable to owners of parent	(4,612,591)	(4,625,504)	(3,942,069)	(3,931,295)	(4,063,544)	(4,053,612)
Total equity	(4,612,591)	(4,625,504)	(3,942,069)	(3,931,295)	(4,063,544)	(4,053,612)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	269,435	267,642	306,838	306,838	256,964	255,498
Total non-current provisions	269,435	267,642	306,838	306,838	256,964	255,498
Borrowings, non current	8,816,260	8,816,260	8,417,644	8,417,644	8,439,451	8,439,451
Non-current lease liabilities	1,105,027	1,090,843	1,115,015	1,093,293	1,105,110	1,090,776
Total non-current liabilities	10,190,722	10,174,745	9,839,497	9,817,775	9,801,525	9,785,725
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	6,770,341	6,723,356	6,440,976	6,446,548	6,142,338	6,053,237
Borrowings, current	9,693,062	9,693,062	7,876,832	7,876,832	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	16,533,443	16,486,458	14,384,589	14,390,161	14,229,889	14,140,788
Total current liabilities	16,533,443	16,486,458	14,384,589	14,390,161	14,229,889	14,140,788
Total liabilities	26,724,165	26,661,203	24,224,086	24,207,936	24,031,414	23,926,513
Total equity and liabilities	22,111,574	22,035,699	20,282,017	20,276,641	19,967,870	19,872,901
Number of outstanding shares	8571450	8571450	8571450	8571450	8571450	8571450
Net assets per share	(0.538)	(0.540)	(0.460)	(0.459)	(0.474)	(0.473)

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQ UITY 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-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	142,034	142,034	181,639	181,639	161,259	161,259
Production supplies	469,350	469,350	513,529	513,529	510,558	510,558
Work in progress	585,355	585,355	370,559	370,559	269,880	269,880
Finished goods	417,649	417,649	359,088	359,088	353,909	353,909
Current spare parts	1,038,489	1,038,489	1,071,306	1,071,306	1,069,502	1,069,502
Other inventories	221,366	221,366	129,321	129,321	146,181	146,181
Allowance for slow moving and obsolete inventories	361,810	361,810	342,556	342,556	365,724	365,724
Total inventories, current	2,512,433	2,512,433	2,282,886	2,282,886	2,145,565	2,145,565
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	10,927,027	6,418,975	8,468,492	5,584,962	8,651,497	5,636,437
Receivables due from related parties		4,546,264		3,235,388		3,000,369
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	92,454	95,016	341,496	133,259	31,842	37,701
Advances	54,309	54,309	74,994	74,994	230,644	230,644
Total prepayments and accrued income	146,763	149,325	416,490	208,253	262,486	268,345

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
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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	8,352,700	8,393,474	6,163,892	6,307,513	6,192,893	6,184,061
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	2,948	1,783	1,752	1,268	358	31
Balances with banks	173,926	47,572	239,522	91,435	156,001	60,969
Total cash	176,874	49,355	241,274	92,703	156,359	61,000
CASH EQ UIVALENTS						
Total cash and cash equivalents	176,874	49,355	241,274	92,703	156,359	61,000
Total cash and bank balances	176,874	49,355	241,274	92,703	156,359	61,000
OTHER CURRENT NON-FINANCIALASSETS						
EQ UITY						
OTHER RESERVES						
Revaluation surplus	1,154,873	1,154,873	1,355,516	1,355,516	1,305,157	1,305,157
Total reserves	1,154,873	1,154,873	1,355,516	1,355,516	1,305,157	1,305,157
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	269,435	267,642	306,838	306,838	256,964	255,498
Total non-current provisions for employee benefits	269,435	267,642	306,838	306,838	256,964	255,498
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	8,205,082	8,205,082	8,417,644	8,417,644	8,439,451	8,439,451
Loans from shareholders, non current	611,178	611,178				
Total borrowings, non current	8,816,260	8,816,260	8,417,644	8,417,644	8,439,451	8,439,451
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	3,962,458	4,065,513	4,660,548	4,751,430	4,261,180	4,286,756
ACCRUALS AND DEFERRED INCOME						
Accruals	1,992,470	1,983,996	1,174,248	1,177,047	1,178,284	1,169,612
Total accruals and deferred income	1,992,470	1,983,996	1,174,248	1,177,047	1,178,284	1,169,612
Other payables	815,413	673,847	606,180	518,071	702,874	596,869
Total trade and other current payables	6,770,341	6,723,356	6,440,976	6,446,548	6,142,338	6,053,237
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	9,693,062	9,693,062	7,876,832	7,876,832	8,017,511	8,017,511
Total borrowings, current	9,693,062	9,693,062	7,876,832	7,876,832	8,017,511	8,017,511

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