

					Actuals/Omani Rial/Unaudited	
Statement of Financial Position, Current, Non-current	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						
Goodwill	7,842,699	0	6,877,845	0	7,260,293	0
Property, plant and equipment	20,558,551	5,630,315	19,196,103	5,670,306	19,789,249	5,644,005
Right-of-use assets	2,271,879	133,636	2,077,359	154,086	2,079,231	161,736
Investments in subsidiaries	0	10,509,710	0	9,511,881	0	9,611,881
Trade and other non-current receivables	255,027	255,027			285,264	285,264
Financial assets at fair value through other comprehensive income, non current	795,195	795,195	874,679	874,679	824,396	824,396
Non-current receivables from related parties	0	195,185	0	521,960	0	546,549
Total non-current assets	31,723,351	17,519,068	29,025,986	16,732,912	30,238,433	17,073,831
CURRENT ASSETS						
Current inventories	1,740,037	848,675	1,697,243	992,016	1,998,112	795,053
Trade and other current receivables	12,634,675	3,707,853	12,256,694	3,232,810	15,748,481	3,618,705
Cash and bankbalances	1,830,208	152,510	888,678	180,084	713,133	156,591
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	16,204,920	4,709,038	14,842,615	4,404,910	18,459,726	4,570,349
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	545,131		633,286		558,972	
Total current assets	16,750,051	4,709,038	15,475,901	4,404,910	19,018,698	4,570,349
Total assets	48,473,402	22,228,106	44,501,887	21,137,822	49,257,131	21,644,180
EQ UITY AND LIABILITIES						
EQ UITY						
Share capital	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000
Share premium	1,787,632	1,787,632	1,787,632	1,787,632	1,787,632	1,787,632
Statutory reserve	1,999,141	1,996,859	1,974,785	1,974,785	1,996,859	1,996,859
Other reserves	2,460,009	4,371,774	1,200,598	4,481,346	1,822,081	4,421,034
Retained earnings (Accumulated losses)	4,387,719	522,314	4,605,786	269,039	4,718,975	550,581
Total Equity attributable to shareholders of parent company	19,134,501		18,068,801		18,825,547	
Non controlling interests	8,282,582		7,318,590		7,780,805	
Total equity	27,417,083	17,178,579	25,387,391	17,012,802	26,606,352	17,256,106
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	221,435	194,153	248,439	223,096	215,396	189,055
Total non-current provisions	221,435	194,153	248,439	223,096	215,396	189,055
Borrowings, non-current	783,265	530,000	0	0	0	0
Non-current lease liabilities	1,972,863	111,167	1,806,436	129,603	1,827,292	145,307
Deferred tax liabilities	2,136,556	341,436	2,235,742	418,612	2,175,906	341,436
Total non-current liabilities	5,114,119	1,176,756	4,290,617	771,311	4,218,594	675,798
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	7,942,389	1,336,575	8,753,270	1,174,483	10,232,154	1,361,000
Borrowings, current	7,627,303	2,476,932	5,794,158	2,126,428	7,886,391	2,293,970
Current lease liabilities	330,052	59,264	231,873	52,798	256,491	57,306
Current tax liabilities, current	8,879	0	2,729	0	27,422	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	15,908,623	3,872,771	14,782,030	3,353,709	18,402,458	3,712,276
Liabilities included in disposal groups classified as held for sale	33,577		41,849		29,727	
Total current liabilities	15,942,200	3,872,771	14,823,879	3,353,709	18,432,185	3,712,276
Total liabilities	21,056,319	5,049,527	19,114,496	4,125,020	22,650,779	4,388,074
Total equity and liabilities	48,473,402	22,228,106	44,501,887	21,137,822	49,257,131	21,644,180
Number of outstanding shares	85000000	85000000	85000000	85000000	85000000	85000000
Net assets per share	0.225	0.202	0.213	0.200	0.221	0.203

	Actuals/Omani Rial/Unaudited					
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	Consolidated 31/12/2024	Standalone 31/12/2024
SUB CLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UTITIES						
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 EQ UITY METHOD						
OTHER CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Work in progress	8,926	0	115,042	23,111	131,490	751
Finished products/inventories	1,171,388	426,638	863,574	551,250	1,348,239	425,047
Spares and consumables	278,901	178,641	282,570	198,947	295,992	188,710
Other inventories	301,740	264,314	446,975	229,626	233,309	191,463
Allowance for slow moving and obsolete inventories	20,918	20,918	10,918	10,918	10,918	10,918
Total current inventories	1,740,037	848,675	1,697,243	992,016	1,998,112	795,053
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	6,662,716	2,720,337	5,342,794	2,134,519	5,848,629	2,650,074
Receivables due from related parties	0	1,222,848	13,077	946,240	0	1,218,449
PREPAYMENTS AND ACCRUED INCOME						

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

Prepayments	258,504	60,475	220,865	49,922	141,654	20,312
Advances	237,616	153,819	234,686	54,530	132,512	46,825
Total prepayments and accrued income	496,120	214,294	455,551	104,452	274,166	67,137
Other receivables	6,797,767	121,013	7,665,779	618,238	10,913,680	253,684
Allowance for expected credit losses	1,321,928	570,639	1,220,507	570,639	1,287,994	570,639
Total trade and other current receivables	12,634,675	3,707,853	12,256,694	3,232,810	15,748,481	3,618,705
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	32,271	28,644	52,117	51,350	23,253	22,395
Balances with banks	1,569,516	123,866	628,187	128,734	474,266	134,196
Total cash	1,601,787	152,510	680,304	180,084	497,519	156,591
CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents	228,421		208,374		215,614	
Total cash equivalents	228,421		208,374		215,614	
Total cash and cash equivalents	1,830,208	152,510	888,678	180,084	713,133	156,591
Total cash and bank balances	1,830,208	152,510	888,678	180,084	713,133	156,591
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Special and general reserve	529,447	300,000	506,282	300,000	517,159	300,000
Revaluation reserve	4,151,901	3,760,631	4,069,654	3,760,631	4,129,926	3,760,631
Foreign currency translation reserve	(2,532,482)	0	(3,796,053)	0	(3,185,407)	0
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	311,143	311,143	420,715	420,715	360,403	360,403
Total reserves	2,460,009	4,371,774	1,200,598	4,481,346	1,822,081	4,421,034
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	221,435	194,153	248,439	223,096	215,396	189,055
Total Non-current provisions for employee benefits	221,435	194,153	248,439	223,096	215,396	189,055
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	783,265	530,000	0	0	0	0
Total Borrowings, non current	783,265	530,000	0	0	0	0
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	7,627,303	2,476,932	5,794,158	2,126,428	7,886,391	2,293,970
Total Borrowings, current	7,627,303	2,476,932	5,794,158	2,126,428	7,886,391	2,293,970
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	3,600,952	316,174	3,902,519	361,498	5,328,762	353,633
Payables to related parties					172,077	
ACCRUALS AND DEFERRED INCOME						
Accruals	2,319,131	825,775	2,653,396	623,950	2,518,265	889,788
Total accruals and deferred income	2,319,131	825,775	2,653,396	623,950	2,518,265	889,788
Other payables	2,022,306	194,626	2,197,355	189,035	2,213,050	117,579
Total trade and other current payables	7,942,389	1,336,575	8,753,270	1,174,483	10,232,154	1,361,000
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						