

					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						
Property, plant and equipment	1,974,424	1,974,614	2,372,378	2,372,378	2,091,623	2,091,623
Intangible assets other than goodwill			7,573	7,573	3,925	3,925
Right-of-use assets	132,740	132,740	54,735	54,735	134,392	134,392
Investments in subsidiaries		26,983		95,000		26,983
Total non-current assets	2,107,164	2,134,337	2,434,686	2,529,686	2,229,940	2,256,923
CURRENT ASSETS						
Current inventories	538,103	538,103	1,767,876	1,767,876	409,935	409,935
Trade and other current receivables	1,259,772	1,259,341	2,481,709	2,480,901	1,215,807	1,214,999
Current derivative financial assets	0	0	0	0		
Cash and bank balances	(742,531)	(743,308)	(835,964)	(836,266)	(1,003,520)	(1,003,822)
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	1,055,344	1,054,136	3,413,621	3,412,511	622,222	621,112
Total current assets	1,055,344	1,054,136	3,413,621	3,412,511	622,222	621,112
Total assets	3,162,508	3,188,473	5,848,307	5,942,197	2,852,162	2,878,035
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	2,700,304	2,700,304	2,700,304	2,700,304	2,700,304	2,700,304
Share premium	135,169	135,169	135,169	135,169	135,169	135,169
Statutory reserve	488,184	487,733	488,184	487,733	488,184	487,733
Retained earnings (accumulated Losses)	(5,546,159)	(5,545,507)	(1,643,420)	(1,574,289)	(5,098,968)	(5,098,538)
Total equity attributable to owners of parent	(2,222,502)		1,680,237		(1,775,311)	
Non-controlling interests	1,387		1,398		1,398	
Total equity	(2,221,115)	(2,222,301)	1,681,635	1,748,917	(1,773,913)	(1,775,332)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	193,867	193,867	194,768	194,768	191,531	191,531
Total non-current provisions	193,867	193,867	194,768	194,768	191,531	191,531
Borrowings, non current	358,661	358,661	350,613	350,613	277,574	277,574
Non-current lease liabilities	54,418	54,417	53,314	53,314	54,083	54,083
Total non-current liabilities	606,946	606,945	598,695	598,695	523,188	523,188
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	2,969,796	2,997,245	1,991,971	2,019,270	2,543,892	2,571,184
Borrowings, current	1,716,789	1,716,492	1,567,864	1,567,173	1,468,903	1,468,903
Current lease liabilities	90,092	90,092	8,142	8,142	90,092	90,092
Total current liabilities other than liabilities included in disposal groups classified as held for sale	4,776,677	4,803,829	3,567,977	3,594,585	4,102,887	4,130,179
Total current liabilities	4,776,677	4,803,829	3,567,977	3,594,585	4,102,887	4,130,179
Total liabilities	5,383,623	5,410,774	4,166,672	4,193,280	4,626,075	4,653,367
Total equity and liabilities	3,162,508	3,188,473	5,848,307	5,942,197	2,852,162	2,878,035
Number of outstanding shares	27003040	27003040	27003040	27003040	27003040	27003040
Net assets per share	(0.082)	(0.082)	0.062	0.065	(0.066)	(0.066)

	Actuals/Omani Rial/Unaudited					
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone
	30/06/2025	30/06/2025	30/06/2024	30/06/2024	31/12/2024	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	538,103	538,103	1,767,876	1,767,876	305,598	305,598
Finished goods					100,670	100,670
Other inventories					92,130	92,130
Allowance for slow moving and obsolete inventories					88,463	88,463
Total inventories, current	538,103	538,103	1,767,876	1,767,876	409,935	409,935
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	1,243,872	1,243,441	2,465,778	2,464,970	1,515,148	1,499,783
Receivables due from related parties	15,900	15,900	15,931	15,931	16,901	16,901
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Other receivables					410,442	409,967
Allowance for expected credit losses					726,684	711,652
Total trade and other current receivables	1,259,772	1,259,341	2,481,709	2,480,901	1,215,807	1,214,999
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand						0
Balances with banks	(742,531)	(743,308)	(835,964)	(836,266)	(1,003,520)	(1,003,822)
Total cash	(742,531)	(743,308)	(835,964)	(836,266)	(1,003,520)	(1,003,822)

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 Aug 2025

CASH EQUIVALENTS						
Total cash and cash equivalents	(742,531)	(743,308)	(835,964)	(836,266)	(1,003,520)	(1,003,822)
Total cash and bank balances	(742,531)	(743,308)	(835,964)	(836,266)	(1,003,520)	(1,003,822)
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	193,867	193,867	194,768	194,768	191,531	191,531
Total non-current provisions for employee benefits	193,867	193,867	194,768	194,768	191,531	191,531
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	358,661	358,661	350,613	350,613	277,574	277,574
Total borrowings, non current	358,661	358,661	350,613	350,613	277,574	277,574
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	2,407,609	2,407,609	1,991,971	1,991,594	1,771,256	1,771,256
Payables to related parties	562,187	589,636	0	27,676	250,000	277,669
ACCRUALS AND DEFERRED INCOME						
Accruals					522,636	522,259
Total accruals and deferred income					522,636	522,259
Total trade and other current payables	2,969,796	2,997,245	1,991,971	2,019,270	2,543,892	2,571,184
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	1,716,789	1,716,492	1,567,864	1,567,173	1,468,903	1,468,903
Total borrowings, current	1,716,789	1,716,492	1,567,864	1,567,173	1,468,903	1,468,903