

Statement of Financial position, Current/ non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	20,745,733	12,344,402	20,281,859	13,096,157	21,802,343	13,142,605
Intangible assets other than goodwill	259,937	259,937	321,340	321,340	290,639	290,639
Right-of-use assets	3,388,622	1,810,363	3,397,652	1,757,497	3,319,203	1,709,999
Investments in subsidiaries		7,789,908		7,789,908		7,789,908
Deferred tax assets	159,507	224,803	259,811	372,961	355,334	410,120
Non-current financial assets at fair value through other comprehensive income	36,622	36,622	95,301	95,301	84,124	84,124
Non-current financial assets at amortised cost	1,000,000	1,000,000	1,115,177	1,000,000	1,000,000	1,000,000
Total non-current assets	25,590,421	23,466,035	25,471,140	24,433,164	26,851,643	24,427,395
CURRENT ASSETS						
Current inventories	31,593,277	27,408,514	25,865,773	22,288,969	26,277,530	22,821,135
Trade and other current receivables	71,821,574	54,192,981	60,426,134	44,319,928	67,165,376	49,469,969
Current derivative financial assets	719,052	547,379	12,962			
Cash and bank balances	66,971,753	55,929,614	59,620,231	49,372,164	65,364,493	55,239,194
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	171,105,656	138,078,488	145,925,100	115,981,061	158,807,399	127,530,298
Total current assets	171,105,656	138,078,488	145,925,100	115,981,061	158,807,399	127,530,298
Total assets	196,696,077	161,544,523	171,396,240	140,414,225	185,659,042	151,957,693
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	8,970,000	8,970,000	8,970,000	8,970,000	8,970,000	8,970,000
Share premium	977,500	977,500	977,500	977,500	977,500	977,500
Statutory reserve	4,445,333	2,990,000	4,445,333	2,990,000	4,445,333	2,990,000
Other reserves	22,122,280	20,570,354	17,902,404	16,949,914	19,733,654	18,623,785
Retained earnings (accumulated Losses)	114,717,487	94,161,578	101,653,392	87,263,679	111,609,315	94,148,189
Total equity attributable to owners of parent	151,232,600		133,948,629		145,735,802	
Total equity	151,232,600	127,669,432	133,948,629	117,151,093	145,735,802	125,709,474
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,836,337	1,567,058	1,836,804	1,596,894	1,720,147	1,466,231
Total non-current provisions	1,836,337	1,567,058	1,836,804	1,596,894	1,720,147	1,466,231
Non-current lease liabilities	3,640,324	1,917,078	3,490,875	1,773,785	3,536,340	1,822,581
Total non-current liabilities	5,476,661	3,484,136	5,327,679	3,370,679	5,256,487	3,288,812
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	37,174,425	28,444,255	28,068,859	17,460,348	27,781,749	18,323,656
Current lease liabilities	230,108	185,108	269,509	179,509	281,433	185,108
Current derivative financial liabilities			703,684	703,684	1,251,330	1,194,467
Current tax liabilities, current	2,401,343	1,761,592	2,259,664	1,548,912	4,583,241	3,256,176
Other current financial liabilities	180,940		818,216		769,000	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	39,986,816	30,390,955	32,119,932	19,892,453	34,666,753	22,959,407
Total current liabilities	39,986,816	30,390,955	32,119,932	19,892,453	34,666,753	22,959,407
Total liabilities	45,463,477	33,875,091	37,447,611	23,263,132	39,923,240	26,248,219
Total equity and liabilities	196,696,077	161,544,523	171,396,240	140,414,225	185,659,042	151,957,693
Number of outstanding shares	89700000	89700000	89700000	89700000	89700000	89700000
Net assets per share	1.686	1.423	1.493	1.306	1.625	1.401

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	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 AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	7,024,625	6,444,435	7,703,830	7,094,158	6,541,724	5,920,761
Current inventories in transit	144,887	144,887	143,714		191,070	18,840
Work in progress	6,994,894	6,603,518	3,971,736	3,610,802	2,806,725	2,431,281
Finished goods	18,604,102	15,691,900	15,521,486	13,260,235	17,899,886	15,926,479
Current spare parts	3,638,684	1,821,473	3,564,045	1,821,473	3,652,040	1,821,473
Allowance for slow moving and obsolete inventories	4,813,915	3,297,699	5,039,038	3,497,699	4,813,915	3,297,699
Total inventories, current	31,593,277	27,408,514	25,865,773	22,288,969	26,277,530	22,821,135
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	59,282,424	46,376,477	49,237,610	41,822,388	62,239,453	49,520,194
Receivables due from related parties	12,997,792	9,446,697	10,381,059	3,732,863	5,142,567	1,513,031
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	447,463	447,463	1,543,635	1,543,635	222,236	222,236
Advances	1,355,457	1,009,660	2,051,148	1,365,623	826,830	638,467
Total prepayments and accrued income	1,802,920	1,457,123	3,594,783	2,909,258	1,049,066	860,703
Other receivables	1,957,435	1,028,324	1,505,348	49,541	2,999,580	1,742,787

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

Allowance for expected credit losses	4,218,997	4,115,640	4,292,666	4,194,122	4,265,290	4,166,746
Total trade and other current receivables	71,821,574	54,192,981	60,426,134	44,319,928	67,165,376	49,469,969
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	6,698	5,000	5,501	5,000	5,783	5,000
Balances with banks	32,837,142	28,189,003	11,309,383	9,703,263	16,298,345	15,574,058
Total cash	32,843,840	28,194,003	11,314,884	9,708,263	16,304,128	15,579,058
CASH EQ UIVALENTS						
Total cash and cash equivalents	32,843,840	28,194,003	11,314,884	9,708,263	16,304,128	15,579,058
Short-term deposits, not classified as cash equivalents	34,316,827	27,924,525	48,494,261	39,852,815	49,249,279	39,849,050
Allowance for expected credit losses	188,914	188,914	188,914	188,914	188,914	188,914
Total cash and bank balances	66,971,753	55,929,614	59,620,231	49,372,164	65,364,493	55,239,194
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	19,039,702	17,886,763	17,427,334	16,274,395	19,039,702	17,886,763
Other reserves	3,082,578	2,683,591	475,070	675,519	693,952	737,022
Total reserves	22,122,280	20,570,354	17,902,404	16,949,914	19,733,654	18,623,785
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,836,337	1,567,058	1,836,804	1,596,894	1,720,147	1,466,231
Total non-current provisions for employee benefits	1,836,337	1,567,058	1,836,804	1,596,894	1,720,147	1,466,231
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	28,212,943	20,768,469	19,326,675	10,448,614	13,524,262	9,770,224
Payables to related parties	860,242	982,763	742,435	1,135,391	5,120,079	1,495,877
ACCRUALS AND DEFERRED INCOME						
Accruals	7,236,765	5,908,200	6,945,251	5,001,822	7,389,835	5,800,055
Total accruals and deferred income	7,236,765	5,908,200	6,945,251	5,001,822	7,389,835	5,800,055
Other payables	864,475	784,823	1,054,498	874,521	1,747,573	1,257,500
Total trade and other current payables	37,174,425	28,444,255	28,068,859	17,460,348	27,781,749	18,323,656
BORROWINGS, CURRENT						