

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	1,099,157	880,168	1,039,800
Intangible assets other than goodwill	1,356,334	975,208	1,042,145
Right-of-use assets	10,923		16,879
Investments in associates	519,017	486,210	534,439
Other non-current financial assets	1,272,001	2,502,000	2,602,000
Total non-current assets	4,257,432	4,843,586	5,235,263
CURRENT ASSETS			
Current inventories	1,668,480	938,580	1,640,575
Current financial assets at fair value through profit or loss	6,097	5,025	5,572
Trade and other current receivables	488,261	1,215,689	1,046,003
Cash and bank balances	779,575	27,368	55,049
Other current financial assets	108,452	115,452	115,452
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	3,050,865	2,302,114	2,862,651
Total current assets	3,050,865	2,302,114	2,862,651
Total assets	7,308,297	7,145,700	8,097,914
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	3,300,000	3,300,000	3,300,000
Statutory reserve	1,100,000	1,006,335	1,100,000
Other reserves	155,240	171,135	114,323
Retained earnings (accumulated Losses)	1,823,679	1,783,754	2,115,424
Total equity	6,378,919	6,261,224	6,629,747
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	58,862	40,801	47,061
Total non-current provisions	58,862	40,801	47,061
Non-current lease liabilities	5,202		5,202
Deferred tax liabilities	78,400	59,857	78,400
Total non-current liabilities	142,464	100,658	130,663
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	708,588	672,072	1,183,865
Current lease liabilities	6,119		11,969
Current tax liabilities, current	72,207	111,746	141,670
Total current liabilities other than liabilities included in disposal groups classified as held for sale	786,914	783,818	1,337,504
Total current liabilities	786,914	783,818	1,337,504
Total liabilities	929,378	884,476	1,468,167
Total equity and liabilities	7,308,297	7,145,700	8,097,914
Number of outstanding shares	3300000	3300000	3300000
Net assets per share	1.933	1.897	2.009

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	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 AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Finished goods	1,633,575	912,487	1,618,818
Current spare parts	34,905	26,093	21,757
Total inventories, current	1,668,480	938,580	1,640,575
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	77,375	747,486	464,470
Receivables due from related parties	18,582		18,581
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	231,058	218,203	267,656
Advances	105,145		43,865
Total prepayments and accrued income	336,203	218,203	311,521
Other receivables	56,101	250,000	251,431
Total trade and other current receivables	488,261	1,215,689	1,046,003
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,200	3,200	3,200
Balances with banks	776,375	24,168	51,849
Total cash	779,575	27,368	55,049
CASH EQUIVALENTS			
Total cash and cash equivalents	779,575	27,368	55,049

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

Short-term deposits, not classified as cash equivalents		0	
Total cash and bank balances	779,575	27,368	55,049
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	155,240	171,135	114,323
Total reserves	155,240	171,135	114,323
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	58,862	40,801	47,061
Total non-current provisions for employee benefits	58,862	40,801	47,061
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	505,310	294,724	470,223
ACCRUALS AND DEFERRED INCOME			
Accruals	203,278	377,348	713,642
Total accruals and deferred income	203,278	377,348	713,642
Total trade and other current payables	708,588	672,072	1,183,865
BORROWINGS, CURRENT			