

					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	73,483,482	16,914,912	73,490,467	15,402,027	72,499,031	15,092,369
Right-of-use assets	2,346,570	731,384	2,368,489	759,555	2,331,103	745,470
Investments in subsidiaries		16,654,872		16,654,872		16,654,872
Investments in joint ventures	1,769,620		1,419,740		1,612,808	
Total non-current assets	77,599,672	34,301,168	77,278,696	32,816,454	76,442,942	32,492,711
CURRENT ASSETS						
Current inventories	4,097,830	1,705,656	4,059,935	1,949,214	3,512,217	1,621,817
Trade and other current receivables	6,438,134	3,457,731	8,493,812	4,261,067	8,898,544	4,274,729
Cash and bank balances	435,641	151,910	1,389,473	820,845	1,666,356	1,268,740
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	10,971,605	5,315,297	13,943,220	7,031,126	14,077,117	7,165,286
Total current assets	10,971,605	5,315,297	13,943,220	7,031,126	14,077,117	7,165,286
Total assets	88,571,277	39,616,465	91,221,916	39,847,580	90,520,059	39,657,997
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	7,150,884	7,150,884	7,150,884	7,150,884	7,150,884	7,150,884
Statutory reserve	3,036,675	2,848,394	3,011,728	2,848,394	3,036,675	2,848,394
Other reserves	1,000,000	1,000,000	782,535	950,000	1,000,000	1,000,000
Retained earnings (accumulated Losses)	13,043,453	17,916,391	12,766,451	18,097,184	13,495,846	18,762,595
Total equity attributable to owners of parent	24,231,012		23,711,598		24,683,405	
Non-controlling interests	7,669,353		7,150,878		7,335,353	
Total equity	31,900,365	28,915,669	30,862,476	29,046,462	32,018,758	29,761,873
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	469,734	194,904	422,160	176,216	444,898	188,678
Total non-current provisions	469,734	194,904	422,160	176,216	444,898	188,678
Borrowings, non current	36,057,964	4,652,261	39,223,472	3,925,342	37,374,065	3,900,955
Non-current lease liabilities	2,603,837	838,396	2,569,267	838,386	2,557,839	850,695
Non-current derivative financial liabilities	106,501		195,075		144,002	
Deferred tax liabilities	959,008	959,008	946,866	946,866	968,597	968,598
Total non-current liabilities	40,197,044	6,644,569	43,356,840	5,886,810	41,489,401	5,908,926
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	7,905,607	2,578,191	9,326,764	3,374,089	9,097,086	2,338,143
Borrowings, current	8,219,897	1,314,677	7,317,715	1,335,383	7,445,948	1,336,619
Current lease liabilities	131,594	54,932	116,428	54,932	105,381	54,932
Current derivative financial liabilities	78,654		91,789		85,268	
Current tax liabilities, current	138,116	108,427	149,904	149,904	278,217	257,504
Total current liabilities other than liabilities included in disposal groups classified as held for sale	16,473,868	4,056,227	17,002,600	4,914,308	17,011,900	3,987,198
Total current liabilities	16,473,868	4,056,227	17,002,600	4,914,308	17,011,900	3,987,198
Total liabilities	56,670,912	10,700,796	60,359,440	10,801,118	58,501,301	9,896,124
Total equity and liabilities	88,571,277	39,616,465	91,221,916	39,847,580	90,520,059	39,657,997
Number of outstanding shares	71508840	71508840	71508840	71508840	71508840	71508840
Net assets per share	0.339	0.404	0.332	0.406	0.345	0.416

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	778,465	295,799	851,109	208,076	835,835	322,347
Finished goods	1,001,953	296,987	1,200,825	726,638	638,751	340,853
Current spare parts	2,577,347	1,358,851	2,267,936	1,260,481	2,297,566	1,204,598
Allowance for slow moving and obsolete inventories	259,935	245,981	259,935	245,981	259,935	245,981
Total inventories, current	4,097,830	1,705,656	4,059,935	1,949,214	3,512,217	1,621,817
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	5,689,035	2,071,990	6,855,569	2,559,232	7,378,304	2,214,061
Receivables due from related parties		1,260,518		1,231,256		1,206,207
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	477,767	30,463	588,776	97,528	413,499	38,245
Advances	264,605	86,045	719,773	378,831	963,440	816,659
Total prepayments and accrued income	742,372	116,508	1,308,549	476,359	1,376,939	854,904
Other receivables	106,327	56,327	424,640	49,220	250,289	54,557
Allowance for expected credit losses	99,600	47,612	94,946	55,000	106,988	55,000
Total trade and other current receivables	6,438,134	3,457,731	8,493,812	4,261,067	8,898,544	4,274,729

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

CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	3,603	1,887	3,703	1,943	2,439	1,502
Balances with banks	432,038	150,023	1,385,770	818,902	1,663,917	1,267,238
Total cash	435,641	151,910	1,389,473	820,845	1,666,356	1,268,740
CASH EQUIVALENTS						
Total cash and cash equivalents	435,641	151,910	1,389,473	820,845	1,666,356	1,268,740
Total cash and bank balances	435,641	151,910	1,389,473	820,845	1,666,356	1,268,740
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	1,000,000	1,000,000	950,000	950,000	1,000,000	1,000,000
Hedge reserve			(167,465)			
Total reserves	1,000,000	1,000,000	782,535	950,000	1,000,000	1,000,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	469,734	194,904	422,160	176,216	444,898	188,678
Total non-current provisions for employee benefits	469,734	194,904	422,160	176,216	444,898	188,678
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	36,057,964	4,652,261	39,223,472	3,925,342	37,374,065	3,900,955
Total borrowings, non current	36,057,964	4,652,261	39,223,472	3,925,342	37,374,065	3,900,955
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,311,804	470,331	5,191,838	604,465	5,584,236	357,040
Payables to related parties	270,514	270,514	670,341	748,808		13,577
ACCRUALS AND DEFERRED INCOME						
Accruals	3,247,374	1,782,576	3,401,393	1,966,082	3,490,835	1,957,263
Total accruals and deferred income	3,247,374	1,782,576	3,401,393	1,966,082	3,490,835	1,957,263
Other payables	75,915	54,770	63,192	54,734	22,015	10,263
Total trade and other current payables	7,905,607	2,578,191	9,326,764	3,374,089	9,097,086	2,338,143
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	8,219,897	1,314,677	7,317,715	1,335,383	7,445,948	1,336,619
Total borrowings, current	8,219,897	1,314,677	7,317,715	1,335,383	7,445,948	1,336,619