

Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	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	73,112,517	16,975,122	73,012,544	15,209,474	72,499,031	15,092,369
Right-of-use assets	2,427,214	824,207	2,349,795	752,513	2,331,103	745,470
Investments in subsidiaries		16,654,872		16,654,872		16,654,872
Investments in joint ventures	1,756,132		1,557,838		1,612,808	
Total non-current assets	77,295,863	34,454,201	76,920,177	32,616,859	76,442,942	32,492,711
CURRENT ASSETS						
Current inventories	4,565,335	2,115,530	4,160,497	1,940,842	3,512,217	1,621,817
Trade and other current receivables	7,159,575	3,997,060	9,557,213	5,024,217	8,898,544	4,274,729
Cash and bank balances	591,973	120,040	762,388	453,064	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	12,316,883	6,232,630	14,480,098	7,418,123	14,077,117	7,165,286
Total current assets	12,316,883	6,232,630	14,480,098	7,418,123	14,077,117	7,165,286
Total assets	89,612,746	40,686,831	91,400,275	40,034,982	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	3,011,726	2,848,394	3,036,675	2,848,394
Other reserves	1,000,000	1,000,000	824,796	950,000	1,000,000	1,000,000
Retained earnings (accumulated Losses)	13,247,215	17,989,965	13,182,740	18,493,848	13,495,846	18,762,595
Total equity attributable to owners of parent	24,434,774		24,170,146		24,683,405	
Non-controlling interests	7,777,722		7,177,813		7,335,353	
Total equity	32,212,496	28,989,243	31,347,959	29,443,126	32,018,758	29,761,873
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	467,006	185,189	435,393	184,329	444,898	188,678
Total non-current provisions	467,006	185,189	435,393	184,329	444,898	188,678
Borrowings, non current	37,835,182	4,844,876	38,624,689	4,160,492	37,374,065	3,900,955
Non-current lease liabilities	2,751,126	947,073	2,535,749	852,988	2,557,839	850,695
Non-current derivative financial liabilities	88,848		144,018		144,002	
Deferred tax liabilities	955,159	955,159	956,321	956,322	968,597	968,598
Total non-current liabilities	42,097,321	6,932,297	42,696,170	6,154,131	41,489,401	5,908,926
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	8,626,239	3,074,207	9,208,613	2,849,523	9,097,086	2,338,143
Borrowings, current	6,350,349	1,519,811	7,746,898	1,321,466	7,445,948	1,336,619
Current lease liabilities	105,381	54,932	104,738	54,932	105,381	54,932
Current derivative financial liabilities	74,927		84,094		85,268	
Current tax liabilities, current	146,033	116,341	211,803	211,804	278,217	257,504
Total current liabilities other than liabilities included in disposal groups classified as held for sale	15,302,929	4,765,291	17,356,146	4,437,725	17,011,900	3,987,198
Total current liabilities	15,302,929	4,765,291	17,356,146	4,437,725	17,011,900	3,987,198
Total liabilities	57,400,250	11,697,588	60,052,316	10,591,856	58,501,301	9,896,124
Total equity and liabilities	89,612,746	40,686,831	91,400,275	40,034,982	90,520,059	39,657,997
Number of outstanding shares	71508840	71508840	71508840	71508840	71508840	71508840
Net assets per share	0.342	0.405	0.338	0.412	0.345	0.416

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	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						
Raw materials	908,043	538,851	1,135,641	557,313	835,835	322,347
Finished goods	1,282,942	480,172	898,818	335,773	638,751	340,853
Current spare parts	2,634,285	1,342,488	2,385,973	1,293,737	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	4,565,335	2,115,530	4,160,497	1,940,842	3,512,217	1,621,817
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	6,437,539	2,464,080	7,891,156	2,808,486	7,378,304	2,214,061
Receivables due from related parties		1,285,710		1,244,405		1,206,207
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	372,654	(7,307)	541,379	70,587	413,499	38,245
Advances	341,685	241,100	1,142,517	906,442	963,440	816,659
Total prepayments and accrued income	714,339	233,793	1,683,896	977,029	1,376,939	854,904
Other receivables	107,297	61,089	77,107	49,297	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	7,159,575	3,997,060	9,557,213	5,024,217	8,898,544	4,274,729

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
04 Nov 2025

CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	3,855	1,774	3,330	1,657	2,439	1,502
Balances with banks	588,118	118,266	759,058	451,407	1,663,917	1,267,238
Total cash	591,973	120,040	762,388	453,064	1,666,356	1,268,740
CASH EQUIVALENTS						
Total cash and cash equivalents	591,973	120,040	762,388	453,064	1,666,356	1,268,740
Total cash and bank balances	591,973	120,040	762,388	453,064	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			(125,204)			
Total reserves	1,000,000	1,000,000	824,796	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	467,006	185,189	435,393	184,329	444,898	188,678
Total non-current provisions for employee benefits	467,006	185,189	435,393	184,329	444,898	188,678
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	37,835,182	4,844,876	38,624,689	4,160,492	37,374,065	3,900,955
Total borrowings, non current	37,835,182	4,844,876	38,624,689	4,160,492	37,374,065	3,900,955
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,355,213	779,444	5,432,974	548,788	5,584,236	357,040
Payables to related parties		591,022		206,556		13,577
ACCRUALS AND DEFERRED INCOME						
Accruals	4,198,096	1,640,437	3,603,252	1,946,671	3,490,835	1,957,263
Total accruals and deferred income	4,198,096	1,640,437	3,603,252	1,946,671	3,490,835	1,957,263
Other payables	72,930	63,304	172,387	147,508	22,015	10,263
Total trade and other current payables	8,626,239	3,074,207	9,208,613	2,849,523	9,097,086	2,338,143
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	6,350,349	1,519,811	7,746,898	1,321,466	7,445,948	1,336,619
Total borrowings, current	6,350,349	1,519,811	7,746,898	1,321,466	7,445,948	1,336,619