

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	84,549,974	86,966,473	85,975,440
Intangible assets other than goodwill	226,296	202,531	169,585
Right-of-use assets	10,310,112	596,130	572,286
Investments accounted for using equity method	1,273,656	1,364,751	1,496,722
Total non-current assets	96,360,038	89,129,885	88,214,033
CURRENT ASSETS			
Current inventories	13,491,018	14,671,980	12,750,805
Current financial assets at fair value through profit or loss	89,903	90,954	89,823
Trade and other current receivables	8,960,610	10,231,169	9,661,997
Cash and bank balances	6,625,983	7,851,359	32,222,941
Other current financial assets	0	14,961,627	0
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	29,167,514	47,807,089	54,725,566
Total current assets	29,167,514	47,807,089	54,725,566
Total assets	125,527,552	136,936,974	142,939,599
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	33,087,271	33,087,271	33,087,271
Share premium	6,724,145	6,724,145	6,724,145
Statutory reserve	11,029,090	11,029,090	11,029,090
Other reserves	15,850,788	15,850,788	15,850,788
Retained earnings (accumulated Losses)	31,847,733	51,722,647	56,877,528
Total equity	98,539,027	118,413,941	123,568,822
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,049,370	1,054,458	1,068,866
Total non-current provisions	1,049,370	1,054,458	1,068,866
Non-current lease liabilities	8,599,976	621,409	593,242
Deferred tax liabilities	7,052,428	7,268,196	7,211,731
Total non-current liabilities	16,701,774	8,944,063	8,873,839
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	1,034,847	916,925	953,650
Total current provisions	1,034,847	916,925	953,650
Trade and other current payables	6,834,556	7,345,764	7,224,877
Current lease liabilities	1,231,628	28,451	76,766
Current tax liabilities, current	1,185,720	1,287,830	2,241,645
Total current liabilities other than liabilities included in disposal groups classified as held for sale	10,286,751	9,578,970	10,496,938
Total current liabilities	10,286,751	9,578,970	10,496,938
Total liabilities	26,988,525	18,523,033	19,370,777
Total equity and liabilities	125,527,552	136,936,974	142,939,599
Number of outstanding shares	330872710	330872710	330872710
Net assets per share	0.298	0.358	0.373

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			
Investments in associates using equity method	1,273,656	1,364,751	1,496,722
Total investments accounted for using equity method	1,273,656	1,364,751	1,496,722
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	262,021	230,133	310,699
Current inventories in transit	80,811	188,222	43,903
Work in progress	784,665	717,036	864,811
Current packaging and storage materials	214,164	179,191	276,850
Finished goods	477,569	616,068	732,700
Current spare parts	13,871,780	14,133,842	13,681,544
Current fuel	34,540	47,620	34,171
Other inventories	5,801,992	6,400,023	4,697,036
Allowance for slow moving and obsolete inventories	8,036,524	7,840,155	7,890,909
Total inventories, current	13,491,018	14,671,980	12,750,805
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	8,054,863	8,610,151	8,433,534
Receivables due from related parties	0	5,009	0
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	131,640	147,193	2,668
Advances	465,069	458,148	704,900

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

Total prepayments and accrued income	596,709	605,341	707,568
Other receivables	320,270	1,039,242	544,712
Allowance for expected credit losses	11,232	28,574	23,817
Total trade and other current receivables	8,960,610	10,231,169	9,661,997
CASH AND CASH EQ UIVALENTS			
CASH			
Cash on hand	166	166	166
Balances with banks	6,638,772	7,868,511	32,296,306
Total cash	6,638,938	7,868,677	32,296,472
CASH EQ UIVALENTS			
Other cash and cash equivalents	(12,955)	(17,318)	(73,531)
Total cash equivalents	(12,955)	(17,318)	(73,531)
Total cash and cash equivalents	6,625,983	7,851,359	32,222,941
Total cash and bank balances	6,625,983	7,851,359	32,222,941
OTHER CURRENT NON-FINANCIALASSETS			
EQ UITY			
OTHER RESERVES			
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(692,847)	(692,847)	(692,847)
Other reserves	16,543,635	16,543,635	16,543,635
Total reserves	15,850,788	15,850,788	15,850,788
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	1,049,370	1,054,458	1,068,866
Total non-current provisions for employee benefits	1,049,370	1,054,458	1,068,866
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, current	1,034,847	916,925	953,650
Total current provisions for employee benefits	1,034,847	916,925	953,650
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	675,605	653,789	778,163
Payables to related parties	0	62,170	137,862
ACCRUALS AND DEFERRED INCOME			
Accruals	5,185,791	5,273,585	5,161,850
Total accruals and deferred income	5,185,791	5,273,585	5,161,850
Other payables	973,160	1,356,220	1,147,002
Total trade and other current payables	6,834,556	7,345,764	7,224,877
BORROWINGS, CURRENT			