

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	83,715,859	86,440,108	85,975,440
Intangible assets other than goodwill	206,320	186,058	169,585
Right-of-use assets	10,085,979	584,208	572,286
Investments accounted for using equity method	1,341,603	1,408,136	1,496,722
Total non-current assets	95,349,761	88,618,510	88,214,033
CURRENT ASSETS			
Current inventories	11,581,321	15,612,375	12,750,805
Current financial assets at fair value through profit or loss	91,361	90,954	89,823
Trade and other current receivables	9,359,763	10,940,050	9,661,997
Cash and bank balances	10,497,877	25,023,172	32,222,941
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	31,530,322	51,666,551	54,725,566
Total current assets	31,530,322	51,666,551	54,725,566
Total assets	126,880,083	140,285,061	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)	32,975,113	54,637,883	56,877,528
Total equity	99,666,407	121,329,177	123,568,822
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,042,392	1,054,490	1,068,866
Total non-current provisions	1,042,392	1,054,490	1,068,866
Non-current lease liabilities	8,752,403	631,483	593,242
Deferred tax liabilities	6,852,866	7,221,837	7,211,731
Total non-current liabilities	16,647,661	8,907,810	8,873,839
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	1,006,028	915,073	953,650
Total current provisions	1,006,028	915,073	953,650
Trade and other current payables	6,885,597	7,255,996	7,224,877
Current lease liabilities	1,231,628	28,451	76,766
Current tax liabilities, current	1,442,762	1,848,554	2,241,645
Total current liabilities other than liabilities included in disposal groups classified as held for sale	10,566,015	10,048,074	10,496,938
Total current liabilities	10,566,015	10,048,074	10,496,938
Total liabilities	27,213,676	18,955,884	19,370,777
Total equity and liabilities	126,880,083	140,285,061	142,939,599
Number of outstanding shares	330872710	330872710	330872710
Net assets per share	0.301	0.367	0.373

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	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	1,341,603	1,408,136	1,496,722
Total investments accounted for using equity method	1,341,603	1,408,136	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	303,040	289,352	310,699
Current inventories in transit	63,363	264,200	43,903
Work in progress	1,057,581	678,898	864,811
Current packaging and storage materials	188,577	240,810	276,850
Finished goods	509,747	580,196	732,700
Current spare parts	14,002,303	14,100,939	13,681,544
Current fuel	36,902	52,689	34,171
Other inventories	3,480,989	7,338,421	4,697,036
Allowance for slow moving and obsolete inventories	8,061,181	7,933,130	7,890,909
Total inventories, current	11,581,321	15,612,375	12,750,805
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	8,391,533	8,842,327	8,433,534
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	60,766	57,398	2,668
Advances	617,732	740,137	704,900
Total prepayments and accrued income	678,498	797,535	707,568
Other receivables	301,808	1,322,742	544,712

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

Allowance for expected credit losses	12,076	22,554	23,817
Total trade and other current receivables	9,359,763	10,940,050	9,661,997
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	166	166	166
Balances with banks	10,521,475	10,081,701	32,296,306
Total cash	10,521,641	10,081,867	32,296,472
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	0	15,000,000	0
Other cash and cash equivalents	(23,764)	(58,695)	(73,531)
Total cash equivalents	(23,764)	14,941,305	(73,531)
Total cash and cash equivalents	10,497,877	25,023,172	32,222,941
Total cash and bank balances	10,497,877	25,023,172	32,222,941
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
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	1,042,392	1,054,490	1,068,866
Total non-current provisions for employee benefits	1,042,392	1,054,490	1,068,866
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Other Employee Benefits, current	1,006,028	915,073	953,650
Total current provisions for employee benefits	1,006,028	915,073	953,650
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	934,963	893,836	778,163
Payables to related parties	198,798	32,173	137,862
ACCRUALS AND DEFERRED INCOME			
Accruals	4,672,262	5,135,036	5,161,850
Total accruals and deferred income	4,672,262	5,135,036	5,161,850
Other payables	1,079,574	1,194,951	1,147,002
Total trade and other current payables	6,885,597	7,255,996	7,224,877
BORROWINGS, CURRENT			