

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Audited	
	Standalone 31/12/2025	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION		
CONSOLIDATED AND SEPARATE		
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	82,602,680	85,975,440
Intangible assets other than goodwill	186,345	169,585
Right-of-use assets	9,861,846	572,286
Investments accounted for using equity method	1,351,993	1,496,722
Total non-current assets	94,002,864	88,214,033
CURRENT ASSETS		
Current inventories	9,871,614	12,750,805
Current financial assets at fair value through profit or loss	120,643	89,823
Trade and other current receivables	8,864,518	9,661,997
Cash and bank balances	19,872,982	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	38,729,757	54,725,566
Total current assets	38,729,757	54,725,566
Total assets	132,732,621	142,939,599
EQUITY AND LIABILITIES		
EQUITY		
Issued capital	39,811,416	39,811,416
Statutory reserve	11,029,090	11,029,090
Other reserves	15,850,788	15,850,788
Retained earnings (accumulated Losses)	35,401,763	56,877,528
Total equity	102,093,057	123,568,822
LIABILITIES		
NON-CURRENT LIABILITIES		
NON-CURRENT PROVISIONS		
Non-current provisions for employee benefits	1,010,291	1,068,866
Total non-current provisions	1,010,291	1,068,866
Non-current lease liabilities	8,904,830	593,242
Deferred tax liabilities	6,988,286	7,211,731
Total non-current liabilities	16,903,407	8,873,839
CURRENT LIABILITIES		
CURRENT PROVISIONS		
Current provisions for employee benefits	1,077,771	953,650
Total current provisions	1,077,771	953,650
Trade and other current payables	9,757,801	7,224,877
Current lease liabilities	1,231,628	76,766
Current tax liabilities, current	1,668,957	2,241,645
Total current liabilities other than liabilities included in disposal groups classified as held for sale	13,736,157	10,496,938
Total current liabilities	13,736,157	10,496,938
Total liabilities	30,639,564	19,370,777
Total equity and liabilities	132,732,621	142,939,599
Number of outstanding shares	330872710	330872710
Net assets per share	0.309	0.373

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Audited	
	Standalone 31/12/2025	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	1,351,993	1,496,722
Total investments accounted for using equity method	1,351,993	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	296,399	310,699
Current inventories in transit	174,465	43,903
Work in progress	821,524	864,811
Current packaging and storage materials	285,649	276,850
Finished goods	513,258	732,700
Current spare parts	14,049,127	13,681,544
Current fuel	35,903	34,171
Other inventories	1,816,023	4,697,036
Allowance for slow moving and obsolete inventories	8,120,734	7,890,909
Total inventories, current	9,871,614	12,750,805
TRADE AND OTHER CURRENT RECEIVABLES		
Accounts receivables	8,067,718	8,433,534
PREPAYMENTS, ADVANCES AND ACCRUED INCOME		
Prepayments	0	2,668
Advances	498,918	704,900
Total prepayments and accrued income	498,918	707,568
Other receivables	308,904	544,712
Allowance for expected credit losses	11,022	23,817

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 24 Feb 2026

Total trade and other current receivables	8,864,518	9,661,997
CASH AND CASH EQ UIVALENTS		
CASH		
Cash on hand	166	166
Balances with banks	19,911,444	32,296,306
Total cash	19,911,610	32,296,472
CASH EQ UIVALENTS		
Other cash and cash equivalents	(38,628)	(73,531)
Total cash equivalents	(38,628)	(73,531)
Total cash and cash equivalents	19,872,982	32,222,941
Total cash and bank balances	19,872,982	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)
Other reserves	16,543,635	16,543,635
Total reserves	15,850,788	15,850,788
LIABILITIES		
NON-CURRENT LIABILITIES		
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS		
Employee End of Term Benefits, non current	1,010,291	1,068,866
Total non-current provisions for employee benefits	1,010,291	1,068,866
BORROWINGS, NON CURRENT		
CURRENT LIABILITIES		
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS		
Employee End of Term Benefits, current	1,077,771	953,650
Total current provisions for employee benefits	1,077,771	953,650
TRADE AND OTHER CURRENT PAYABLES		
Trade payable	1,983,924	778,163
Payables to related parties	441,678	137,862
ACCRUALS AND DEFERRED INCOME		
Accruals	6,074,390	5,161,850
Total accruals and deferred income	6,074,390	5,161,850
Other payables	1,257,809	1,147,002
Total trade and other current payables	9,757,801	7,224,877
BORROWINGS, CURRENT		