

| Statement of Financial position, Current/ non-current                                                                                          | Actuals/Omani Rial/Unaudited |                          |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------|--------------------------|
|                                                                                                                                                | Standalone<br>30/06/2025     | Standalone<br>30/06/2024 | Standalone<br>31/12/2024 |
| <b>STATEMENT OF FINANCIAL POSITION</b>                                                                                                         |                              |                          |                          |
| <b>CONSOLIDATED AND SEPARATE</b>                                                                                                               |                              |                          |                          |
| <b>ASSETS</b>                                                                                                                                  |                              |                          |                          |
| <b>NON-CURRENT ASSETS</b>                                                                                                                      |                              |                          |                          |
| Property, plant and equipment                                                                                                                  | 4,067,864                    | 3,736,315                | 4,170,563                |
| Right-of-use assets                                                                                                                            | 556,963                      | 580,631                  | 568,007                  |
| Deferred tax assets                                                                                                                            | 25,846                       | 229                      | 25,846                   |
| <b>Total non-current assets</b>                                                                                                                | <b>4,650,673</b>             | <b>4,317,175</b>         | <b>4,764,416</b>         |
| <b>CURRENT ASSETS</b>                                                                                                                          |                              |                          |                          |
| Current inventories                                                                                                                            | 1,582,836                    | 2,023,309                | 1,685,205                |
| Trade and other current receivables                                                                                                            | 4,212,322                    | 4,250,388                | 4,185,994                |
| Cash and bank balances                                                                                                                         | 262,653                      | 171,370                  | 251,409                  |
| <b>Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners</b> | <b>6,057,811</b>             | <b>6,445,067</b>         | <b>6,122,608</b>         |
| <b>Total current assets</b>                                                                                                                    | <b>6,057,811</b>             | <b>6,445,067</b>         | <b>6,122,608</b>         |
| <b>Total assets</b>                                                                                                                            | <b>10,708,484</b>            | <b>10,762,242</b>        | <b>10,887,024</b>        |
| <b>EQUITY AND LIABILITIES</b>                                                                                                                  |                              |                          |                          |
| <b>EQUITY</b>                                                                                                                                  |                              |                          |                          |
| Issued capital                                                                                                                                 | 3,243,586                    | 3,243,586                | 3,243,586                |
| Share premium                                                                                                                                  | 10,518                       | 10,518                   | 10,518                   |
| Statutory reserve                                                                                                                              | 1,081,195                    | 1,081,195                | 1,081,195                |
| Retained earnings (accumulated Losses)                                                                                                         | 3,135,189                    | 3,261,702                | 3,381,405                |
| <b>Total equity</b>                                                                                                                            | <b>7,470,488</b>             | <b>7,597,001</b>         | <b>7,716,704</b>         |
| <b>LIABILITIES</b>                                                                                                                             |                              |                          |                          |
| <b>NON-CURRENT LIABILITIES</b>                                                                                                                 |                              |                          |                          |
| <b>NON-CURRENT PROVISIONS</b>                                                                                                                  |                              |                          |                          |
| Non-current provisions for employee benefits                                                                                                   | 180,572                      | 191,388                  | 168,327                  |
| <b>Total non-current provisions</b>                                                                                                            | <b>180,572</b>               | <b>191,388</b>           | <b>168,327</b>           |
| Non-current lease liabilities                                                                                                                  | 592,514                      | 594,614                  | 594,214                  |
| <b>Total non-current liabilities</b>                                                                                                           | <b>773,086</b>               | <b>786,002</b>           | <b>762,541</b>           |
| <b>CURRENT LIABILITIES</b>                                                                                                                     |                              |                          |                          |
| <b>CURRENT PROVISIONS</b>                                                                                                                      |                              |                          |                          |
| Current provisions for employee benefits                                                                                                       | 96,895                       | 131,034                  |                          |
| <b>Total current provisions</b>                                                                                                                | <b>96,895</b>                | <b>131,034</b>           |                          |
| Trade and other current payables                                                                                                               | 1,819,631                    | 1,613,108                | 2,293,747                |
| <b>Borrowings, current</b>                                                                                                                     | <b>500,000</b>               | <b>552,500</b>           |                          |
| Current lease liabilities                                                                                                                      | 34,595                       | 34,595                   | 34,595                   |
| Current tax liabilities, current                                                                                                               | 13,789                       | 48,002                   | 79,437                   |
| <b>Total current liabilities other than liabilities included in disposal groups classified as held for sale</b>                                | <b>2,464,910</b>             | <b>2,379,239</b>         | <b>2,407,779</b>         |
| <b>Total current liabilities</b>                                                                                                               | <b>2,464,910</b>             | <b>2,379,239</b>         | <b>2,407,779</b>         |
| <b>Total liabilities</b>                                                                                                                       | <b>3,237,996</b>             | <b>3,165,241</b>         | <b>3,170,320</b>         |
| <b>Total equity and liabilities</b>                                                                                                            | <b>10,708,484</b>            | <b>10,762,242</b>        | <b>10,887,024</b>        |
| Number of outstanding shares                                                                                                                   | 32435860                     | 32435860                 | 32435860                 |
| Net assets per share                                                                                                                           | 0.230                        | 0.234                    | 0.238                    |

| Subclassifications of Assets, Liabilities and Equity, Current, Non-current | Actuals/Omani Rial/Unaudited |                          |                          |
|----------------------------------------------------------------------------|------------------------------|--------------------------|--------------------------|
|                                                                            | Standalone<br>30/06/2025     | Standalone<br>30/06/2024 | Standalone<br>31/12/2024 |
| <b>SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES</b>              |                              |                          |                          |
| <b>CONSOLIDATED AND SEPARATE</b>                                           |                              |                          |                          |
| <b>ASSETS</b>                                                              |                              |                          |                          |
| <b>NON-CURRENT ASSETS</b>                                                  |                              |                          |                          |
| <b>EXPLORATION AND EVALUATION ASSETS</b>                                   |                              |                          |                          |
| <b>INVESTMENT ACCOUNTED FOR USING EQUITY METHOD</b>                        |                              |                          |                          |
| <b>INVESTMENT PROPERTIES</b>                                               |                              |                          |                          |
| <b>INVESTMENT PROPERTIES AT COST</b>                                       |                              |                          |                          |
| <b>INVESTMENT PROPERTIES AT FAIR VALUE</b>                                 |                              |                          |                          |
| <b>OTHER NON-CURRENT NON-FINANCIAL ASSETS</b>                              |                              |                          |                          |
| <b>CURRENT ASSETS</b>                                                      |                              |                          |                          |
| <b>INVENTORIES</b>                                                         |                              |                          |                          |
| Raw materials                                                              | 1,203,299                    | 1,196,616                | 1,335,968                |
| Work in progress                                                           | 48,945                       | 44,014                   | 46,909                   |
| Current packaging and storage materials                                    | 5,192                        | 4,579                    |                          |
| Finished goods                                                             | 62,985                       | 39,488                   | 33,510                   |
| Current spare parts                                                        | 262,558                      | 876,948                  | 264,788                  |
| Other inventories                                                          | 24,857                       | 26,479                   | 29,030                   |
| Allowance for slow moving and obsolete inventories                         | 25,000                       | 164,815                  | 25,000                   |
| <b>Total inventories, current</b>                                          | <b>1,582,836</b>             | <b>2,023,309</b>         | <b>1,685,205</b>         |
| <b>TRADE AND OTHER CURRENT RECEIVABLES</b>                                 |                              |                          |                          |
| Accounts receivables                                                       | 4,480,637                    | 4,428,339                | 4,456,156                |
| Receivables due from related parties                                       | 146,058                      | 131,946                  | 108,595                  |
| <b>PREPAYMENTS, ADVANCES AND ACCRUED INCOME</b>                            |                              |                          |                          |
| Prepayments                                                                | 37,278                       | 54,456                   |                          |
| Advances                                                                   | 30,028                       | 35,531                   |                          |
| <b>Total prepayments and accrued income</b>                                | <b>67,306</b>                | <b>89,987</b>            |                          |
| Other receivables                                                          | 33,183                       | 70,123                   | 128,542                  |
| Allowance for expected credit losses                                       | 514,862                      | 470,007                  | 507,299                  |
| <b>Total trade and other current receivables</b>                           | <b>4,212,322</b>             | <b>4,250,388</b>         | <b>4,185,994</b>         |
| <b>CASH AND CASH EQUIVALENTS</b>                                           |                              |                          |                          |
| <b>CASH</b>                                                                |                              |                          |                          |
| Cash on hand                                                               | 660                          | 660                      | 299                      |
| Balances with banks                                                        | 261,993                      | 170,710                  | 251,110                  |

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

|                                                                 |           |           |           |
|-----------------------------------------------------------------|-----------|-----------|-----------|
| Total cash                                                      | 262,653   | 171,370   | 251,409   |
| <b>CASH EQ UIVALENTS</b>                                        |           |           |           |
| Total cash and cash equivalents                                 | 262,653   | 171,370   | 251,409   |
| Total cash and bank balances                                    | 262,653   | 171,370   | 251,409   |
| <b>OTHER CURRENT NON-FINANCIAL ASSETS</b>                       |           |           |           |
| <b>EQ UITY</b>                                                  |           |           |           |
| OTHER RESERVES                                                  |           |           |           |
| <b>LIABILITIES</b>                                              |           |           |           |
| NON-CURRENT LIABILITIES                                         |           |           |           |
| NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS                    |           |           |           |
| Employee End of Term Benefits, non current                      | 180,572   | 191,388   | 168,327   |
| Total non-current provisions for employee benefits              | 180,572   | 191,388   | 168,327   |
| <b>BORROWINGS, NON CURRENT</b>                                  |           |           |           |
| <b>CURRENT LIABILITIES</b>                                      |           |           |           |
| CURRENT PROVISIONS FOR EMPLOYEE BENEFITS                        |           |           |           |
| Other Employee Benefits, current                                | 96,895    | 131,034   |           |
| Total current provisions for employee benefits                  | 96,895    | 131,034   |           |
| <b>TRADE AND OTHER CURRENT PAYABLES</b>                         |           |           |           |
| Trade payable                                                   | 1,542,678 | 1,466,241 | 2,012,870 |
| <b>ACCRUALS AND DEFERRED INCOME</b>                             |           |           |           |
| Accruals                                                        | 223,210   | 84,414    | 93,688    |
| Total accruals and deferred income                              | 223,210   | 84,414    | 93,688    |
| Other payables                                                  | 53,743    | 62,453    | 187,189   |
| Total trade and other current payables                          | 1,819,631 | 1,613,108 | 2,293,747 |
| <b>BORROWINGS, CURRENT</b>                                      |           |           |           |
| Borrowings from banks and other financial institutions, current |           | 252,500   |           |
| Other borrowings, current                                       | 500,000   | 300,000   |           |
| Total borrowings, current                                       | 500,000   | 552,500   |           |