

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	4,044,971	3,678,748	4,170,563
Right-of-use assets	551,204	573,905	568,007
Deferred tax assets	25,846	229	25,846
Total non-current assets	4,622,021	4,252,882	4,764,416
CURRENT ASSETS			
Current inventories	1,197,992	1,980,113	1,685,205
Trade and other current receivables	4,219,823	3,980,765	4,185,994
Cash and bank balances	298,555	311,428	251,409
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	5,716,370	6,272,306	6,122,608
Total current assets	5,716,370	6,272,306	6,122,608
Total assets	10,338,391	10,525,188	10,887,024
EQUITY AND LIABILITIES			
EQUITY			
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)	3,202,686	3,289,864	3,381,405
Total equity	7,537,985	7,625,163	7,716,704
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	178,127	198,061	168,327
Total non-current provisions	178,127	198,061	168,327
Non-current lease liabilities	591,664	593,873	594,214
Total non-current liabilities	769,791	791,934	762,541
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	118,713	130,484	
Total current provisions	118,713	130,484	
Trade and other current payables	1,551,606	1,563,790	2,293,747
Borrowings, current	300,000	326,250	
Current lease liabilities	34,595	34,595	34,595
Current tax liabilities, current	25,701	52,972	79,437
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,030,615	2,108,091	2,407,779
Total current liabilities	2,030,615	2,108,091	2,407,779
Total liabilities	2,800,406	2,900,025	3,170,320
Total equity and liabilities	10,338,391	10,525,188	10,887,024
Number of outstanding shares	32435860	32435860	32435860
Net assets per share	0.232	0.235	0.238

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			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	798,878	1,088,060	1,335,968
Work in progress	63,442	89,296	46,909
Current packaging and storage materials	5,412	4,962	
Finished goods	62,765	58,235	33,510
Current spare parts	268,268	878,699	264,788
Other inventories	24,227	25,676	29,030
Allowance for slow moving and obsolete inventories	25,000	164,815	25,000
Total inventories, current	1,197,992	1,980,113	1,685,205
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,480,997	4,159,703	4,456,156
Receivables due from related parties	172,803	149,579	108,595
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	34,068	33,781	
Advances	9,816	64,355	
Total prepayments and accrued income	43,884	98,136	
Other receivables	47,550	78,717	128,542
Allowance for expected credit losses	525,411	505,370	507,299
Total trade and other current receivables	4,219,823	3,980,765	4,185,994
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	587	660	299
Balances with banks	297,968	310,768	251,110

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

Total cash	298,555	311,428	251,409
CASH EQUIVALENTS			
Total cash and cash equivalents	298,555	311,428	251,409
Total cash and bank balances	298,555	311,428	251,409
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	178,127	198,061	168,327
Total non-current provisions for employee benefits	178,127	198,061	168,327
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, current	118,713	130,484	
Total current provisions for employee benefits	118,713	130,484	
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	1,255,238	1,403,385	2,012,870
Payables to related parties	231		
ACCRUALS AND DEFERRED INCOME			
Accruals	224,058	97,935	93,688
Total accruals and deferred income	224,058	97,935	93,688
Other payables	72,079	62,470	187,189
Total trade and other current payables	1,551,606	1,563,790	2,293,747
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current		126,250	
Other borrowings, current	300,000	200,000	
Total borrowings, current	300,000	326,250	