

Statement of Financial position, Current/ non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	1,422,484		1,426,782		1,379,904	
Property, plant and equipment	56,014,980	25,729,395	57,963,800	28,542,912	57,016,130	26,632,400
Intangible assets other than goodwill	28,528				32,517	
Right-of-use assets	229,374		18,725		219,188	
Investments in subsidiaries		24,471,200		730,715		24,471,200
Deferred tax assets	1,393,255	412,852	904,650		1,379,585	437,853
Non-current financial assets at fair value through other comprehensive income	712,315	712,315			620,185	620,185
Non-current financial assets at amortised cost	2,841,645	2,841,645	3,260,721	3,260,658	2,641,645	2,641,645
Other non-current financial assets	6,720		7,279		6,735	
Total non-current assets	62,649,301	54,167,407	63,581,957	32,534,285	63,295,889	54,803,283
CURRENT ASSETS						
Current inventories	12,495,400	6,836,811	14,104,157	7,471,873	12,569,819	6,933,795
Trade and other current receivables	12,111,954	10,167,952	12,700,469	11,207,753	10,197,398	9,131,171
Cash and bank balances	25,379,211	22,223,723	22,913,788	20,835,112	21,734,270	20,532,802
Other current financial assets				23,741,163		
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	49,986,565	39,228,486	49,718,414	63,255,901	44,501,487	36,597,768
Total current assets	49,986,565	39,228,486	49,718,414	63,255,901	44,501,487	36,597,768
Total assets	112,635,866	93,395,893	113,300,371	95,790,186	107,797,376	91,401,051
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Statutory reserve	1,696,167	1,666,667	1,696,167	1,666,667	1,696,167	1,666,667
Other reserves	3,741,294	2,500,000	3,105,422	2,500,000	3,164,081	2,500,000
Retained earnings (accumulated Losses)	68,855,896	68,003,420	69,067,983	69,110,938	67,753,514	67,451,442
Total equity attributable to owners of parent	79,293,357		78,869,572		77,613,762	
Total equity	79,293,357	77,170,087	78,869,572	78,277,605	77,613,762	76,618,109
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,345,883	1,329,811	1,607,615	1,577,285	1,304,096	1,279,372
Other non-current provisions	8,305				121,306	
Total non-current provisions	1,354,188	1,329,811	1,607,615	1,577,285	1,425,402	1,279,372
Borrowings, non current	3,144,986		5,689,896	5,166,729	1,745,842	
Non-current lease liabilities	136,633		9,648		130,952	
Deferred tax liabilities	131		360,879	346,133		
Total non-current liabilities	4,635,938	1,329,811	7,668,038	7,090,147	3,302,196	1,279,372
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	15,052,498	9,723,209	17,981,960	10,374,034	15,876,589	9,970,367
Borrowings, current	13,516,057	5,149,386	8,653,483		10,826,957	3,484,803
Current lease liabilities	104,595		12,228		99,563	
Current tax liabilities, current	33,421	23,400	115,090	48,400	78,309	48,400
Total current liabilities other than liabilities included in disposal groups classified as held for sale	28,706,571	14,895,995	26,762,761	10,422,434	26,881,418	13,503,570
Total current liabilities	28,706,571	14,895,995	26,762,761	10,422,434	26,881,418	13,503,570
Total liabilities	33,342,509	16,225,806	34,430,799	17,512,581	30,183,614	14,782,942
Total equity and liabilities	112,635,866	93,395,893	113,300,371	95,790,186	107,797,376	91,401,051
Number of outstanding shares	50000000	50000000	50000000	50000000	50000000	50000000
Net assets per share	1.586	1.543	1.577	1.566	1.552	1.532

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQ UITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	7,162,976	3,878,831	8,956,671	5,648,848	6,429,282	3,869,597
Production supplies			0	0		
Current inventories in transit			0	0		
Work in progress			0	0		
Current packaging and storage materials			0	0		
Current agricultural produce			0	0		
Finished goods	2,907,966	2,270,801	3,360,417	1,896,926	3,596,908	2,429,858
Current spare parts	3,075,532	906,074	2,313,160	116,282	3,185,582	897,671
Current fuel			0	0		
Other inventories			0	0		
Allowance for slow moving and obsolete inventories	651,074	218,895	526,091	190,183	641,953	263,331
Total inventories, current	12,495,400	6,836,811	14,104,157	7,471,873	12,569,819	6,933,795

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

TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	12,821,005	5,963,979	12,551,130	6,583,785	12,613,712	6,550,433
Receivables due from related parties	180,340	923,402	0	649,606	101,875	834,709
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments			0	0	425,556	276,205
Advances			0	0	278,566	278,566
Total prepayments and accrued income			0	0	704,122	554,771
Other receivables	5,069,536	4,105,751	5,951,159	4,794,422	2,531,636	2,011,318
Allowance for expected credit losses	5,958,927	825,180	5,801,820	820,060	5,753,947	820,060
Total trade and other current receivables	12,111,954	10,167,952	12,700,469	11,207,753	10,197,398	9,131,171
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand			7,000	7,000	7,520	7,000
Balances with banks	7,379,211	4,223,723	3,906,788	1,828,112	2,726,750	1,525,802
Total cash	7,379,211	4,223,723	3,913,788	1,835,112	2,734,270	1,532,802
CASH EQ UIVALENTS						
Total cash and cash equivalents	7,379,211	4,223,723	3,913,788	1,835,112	2,734,270	1,532,802
Short-term deposits, not classified as cash equivalents	18,000,000	18,000,000	19,000,000	19,000,000	19,000,000	19,000,000
Total cash and bank balances	25,379,211	22,223,723	22,913,788	20,835,112	21,734,270	20,532,802
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Foreign currency translation reserve	1,241,294	0	605,422	0	664,081	0
Total reserves	3,741,294	2,500,000	3,105,422	2,500,000	3,164,081	2,500,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,345,883	1,329,811	1,607,615	1,577,285	1,304,096	1,279,372
Total non-current provisions for employee benefits	1,345,883	1,329,811	1,607,615	1,577,285	1,304,096	1,279,372
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	3,144,986		5,689,896	5,166,729	1,745,842	
Total borrowings, non current	3,144,986		5,689,896	5,166,729	1,745,842	
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	5,110,169	3,299,921	8,646,058	4,012,238	7,483,648	2,909,784
Payables to related parties	127,166	232,654	0	100,000	52,034	152,034
ACCRUALS AND DEFERRED INCOME						
Accruals			0	0	2,646,117	2,126,659
Total accruals and deferred income			0	0	2,646,117	2,126,659
Other payables	9,815,163	6,190,634	9,335,902	6,261,796	5,694,790	4,781,890
Total trade and other current payables	15,052,498	9,723,209	17,981,960	10,374,034	15,876,589	9,970,367
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	13,516,057	5,149,386	8,653,483		10,826,957	3,484,803
Total borrowings, current	13,516,057	5,149,386	8,653,483		10,826,957	3,484,803

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