

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	3,188,812		3,335,872		3,188,812	
Property, plant and equipment	111,631,444	68,917,303	98,661,318	57,639,291	114,382,663	70,668,436
Right-of-use assets	5,411,132	1,987,609	5,846,895	2,212,012	5,631,966	2,099,810
Investments in subsidiaries		29,776,880		30,025,940		29,776,880
Deferred tax assets	140,692		233,367		125,165	
Total non-current assets	120,372,080	100,681,792	108,077,452	89,877,243	123,328,606	102,545,126
CURRENT ASSETS						
Current inventories	19,931,625	14,733,731	19,958,058	14,498,527	20,755,481	15,913,449
Current financial assets at fair value through profit or loss	2,649,963	2,649,963	3,245,084	3,245,084	3,097,593	3,097,593
Trade and other current receivables	7,605,676	4,848,684	5,954,217	3,629,064	5,613,662	4,476,988
Cash and bank balances	1,866,630	251,532	2,414,618	1,262,466	1,697,338	400,807
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	32,053,894	22,483,910	31,571,977	22,635,141	31,164,074	23,888,837
Total current assets	32,053,894	22,483,910	31,571,977	22,635,141	31,164,074	23,888,837
Total assets	152,425,974	123,165,702	139,649,429	112,512,384	154,492,680	126,433,963
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Share premium	13,456,873	13,456,873	13,456,873	13,456,873	13,456,873	13,456,873
Statutory reserve	6,666,667	6,666,667	6,666,667	6,666,667	6,666,667	6,666,667
Other reserves	18,987,006	13,358,603	10,000,000	10,000,000	18,987,006	13,358,603
Retained earnings (accumulated Losses)	(53,314,231)	(54,991,208)	(43,640,217)	(49,189,849)	(50,437,695)	(51,816,286)
Total equity attributable to owners of parent	5,796,315		6,483,323		8,672,851	
Non-controlling interests	849,688		372,228		821,067	
Total equity	6,646,003	(1,509,065)	6,855,551	933,691	9,493,918	1,665,857
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,201,604	668,139	1,247,125	690,236	1,201,207	676,423
Total non-current provisions	1,201,604	668,139	1,247,125	690,236	1,201,207	676,423
Borrowings, non current	28,035,910	18,451,835	37,964,175	27,979,898	29,546,435	19,728,241
Non-current lease liabilities	5,779,049	1,934,951	6,069,140	2,100,958	5,969,121	2,099,943
Deferred tax liabilities	4,454,819	3,870,401	1,513,000	1,513,000	4,653,903	3,870,401
Other non-current financial liabilities			12,996,768	12,996,768		
Total non-current liabilities	39,471,382	24,925,326	59,790,208	45,280,860	41,370,666	26,375,008
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	81,842,062	80,450,858	45,369,494	43,105,354	79,134,732	78,585,722
Borrowings, current	23,821,522	18,968,599	14,632,522	10,542,305	23,838,113	19,477,392
Current lease liabilities	567,755	329,984	570,427	328,016	581,174	329,984
Current tax liabilities, current	77,250		109,069		74,077	
Other current financial liabilities			12,322,158	12,322,158		
Total current liabilities other than liabilities included in disposal groups classified as held for sale	106,308,589	99,749,441	73,003,670	66,297,833	103,628,096	98,393,098
Total current liabilities	106,308,589	99,749,441	73,003,670	66,297,833	103,628,096	98,393,098
Total liabilities	145,779,971	124,674,767	132,793,878	111,578,693	144,998,762	124,768,106
Total equity and liabilities	152,425,974	123,165,702	139,649,429	112,512,384	154,492,680	126,433,963
Number of outstanding shares	200000000	200000000	200000000	200000000	200000000	200000000
Net assets per share	0.033	(0.008)	0.034	0.005	0.047	0.008

	Actuals/Omani Rial/Unaudited					
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	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	2,807,453	1,611,895	1,203,667	904,983	1,721,367	1,252,743
Work in progress	8,683,053	7,813,592	11,445,915	10,081,753	10,548,610	9,441,135
Finished goods	1,888,695	1,111,561	3,755,197	2,884,734	1,948,200	1,047,565
Current spare parts	10,962,389	7,304,755	10,931,193	7,028,396	10,871,489	7,220,078
Allowance for slow moving and obsolete inventories	4,409,965	3,108,072	7,377,914	6,401,339	4,334,185	3,048,072
Total inventories, current	19,931,625	14,733,731	19,958,058	14,498,527	20,755,481	15,913,449
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	18,966,558	12,163,517	17,870,189	12,175,158	18,154,169	12,151,117
Receivables due from related parties	27,460,520	37,345,785	26,711,252	35,652,145	27,482,910	37,021,354
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	463,303	314,427	486,212	200,695	398,027	304,992
Advances	5,880,616	3,681,804	5,203,600	3,829,184	4,805,747	3,812,674

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
14 Aug 2025

Total prepayments and accrued income	6,343,919	3,996,231	5,689,812	4,029,879	5,203,774	4,117,666
Other receivables	2,786,505	1,935,946	2,331,533	1,779,646	2,630,205	1,779,646
Allowance for expected credit losses	47,951,826	50,592,795	46,648,569	50,007,764	47,857,396	50,592,795
Total trade and other current receivables	7,605,676	4,848,684	5,954,217	3,629,064	5,613,662	4,476,988
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	22,715	8,417	43,424	10,729	16,168	7,948
Balances with banks	1,843,915	243,115	2,371,194	1,251,737	1,681,170	392,859
Total cash	1,866,630	251,532	2,414,618	1,262,466	1,697,338	400,807
CASH EQ UIVALENTS						
Total cash and cash equivalents	1,866,630	251,532	2,414,618	1,262,466	1,697,338	400,807
Total cash and bank balances	1,866,630	251,532	2,414,618	1,262,466	1,697,338	400,807
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve			10,000,000	10,000,000		
Revaluation surplus	18,987,006	13,358,603			18,987,006	13,358,603
Total reserves	18,987,006	13,358,603	10,000,000	10,000,000	18,987,006	13,358,603
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,201,604	668,139	1,247,125	690,236	1,201,207	676,423
Total non-current provisions for employee benefits	1,201,604	668,139	1,247,125	690,236	1,201,207	676,423
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	28,035,910	18,451,835	37,964,175	27,979,898	29,546,435	19,728,241
Total borrowings, non current	28,035,910	18,451,835	37,964,175	27,979,898	29,546,435	19,728,241
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	68,301,295	66,146,453	35,141,454	29,172,116	70,437,136	66,911,585
Payables to related parties	51,500	3,953,136		4,856,239	19,500	3,810,771
ACCRUALS AND DEFERRED INCOME						
Deferred income	1,726,703	1,361,656	2,147,566	2,088,091	2,062,268	1,557,833
Accruals	11,173,543	8,874,045	7,793,074	6,860,406	5,894,158	6,036,394
Total accruals and deferred income	12,900,246	10,235,701	9,940,640	8,948,497	7,956,426	7,594,227
Other payables	589,021	115,568	287,400	128,502	721,670	269,139
Total trade and other current payables	81,842,062	80,450,858	45,369,494	43,105,354	79,134,732	78,585,722
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	14,519,399	11,451,257	6,962,568	4,856,199	15,392,561	12,593,648
Other borrowings, current	9,302,123	7,517,342	7,669,954	5,686,106	8,445,552	6,883,744
Total borrowings, current	23,821,522	18,968,599	14,632,522	10,542,305	23,838,113	19,477,392