

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, 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
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	44,818,597	44,175,029	32,757,367	32,497,471	34,819,518	34,292,034
Right-of-use assets	3,329,234	3,329,234	3,510,394	3,510,394	3,386,376	3,386,376
Investments in subsidiaries		55,240		55,240		55,240
Investments in associates	4,954,234	4,954,234	4,325,179	4,325,179	4,954,234	4,954,234
Non-current receivables from related parties		1,181,997				1,033,322
Total non-current assets	53,102,065	53,695,734	40,592,940	40,388,284	43,160,128	43,721,206
CURRENT ASSETS						
Current inventories	14,371,978	14,368,391	18,709,465	18,709,465	20,145,083	20,142,793
Current financial assets at fair value through profit or loss	389,246	389,246	366,276	366,276	389,246	389,246
Current financial assets at fair value through other comprehensive income	10,261,659	10,261,659			10,773,143	10,773,143
Trade and other current receivables	15,342,135	15,458,722	28,358,856	28,074,672	27,617,520	27,817,782
Current derivative financial assets					18,779	18,779
Cash and bankbalances	2,822,629	2,425,009	2,435,690	2,087,029	3,248,408	2,605,146
Other current financial assets	213,448	213,448			189,806	189,806
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	43,401,095	43,116,475	49,870,287	49,237,442	62,381,985	61,936,695
Total current assets	43,401,095	43,116,475	49,870,287	49,237,442	62,381,985	61,936,695
Total assets	96,503,160	96,812,209	90,463,227	89,625,726	105,542,113	105,657,901
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	17,496,306	17,496,306	4,996,306	4,996,306	17,496,306	17,496,306
Share premium	3,587,782	3,587,782	3,587,782	3,587,782	3,587,782	3,587,782
Statutory reserve	2,227,975	2,227,975	2,089,103	2,089,103	2,227,975	2,227,975
Other reserves	686,049	686,049	2,891,826	2,891,826	1,197,533	1,197,533
Retained earnings (accumulated Losses)	20,217,687	20,583,046	19,152,683	19,358,792	20,099,606	20,294,895
Total equity attributable to owners of parent	44,215,799		32,717,700		44,609,202	
Total equity	44,215,799	44,581,158	32,717,700	32,923,809	44,609,202	44,804,491
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	758,786	744,755	719,182	717,965	697,801	686,892
Total non-current provisions	758,786	744,755	719,182	717,965	697,801	686,892
Borrowings, non current	19,679,627	19,679,627	14,945,048	14,945,048	17,597,023	17,597,023
Non-current lease liabilities	3,241,731	3,241,731	3,292,153	3,292,153	3,241,732	3,241,732
Deferred tax liabilities	932,211	932,683	914,846	914,846	949,882	949,882
Total non-current liabilities	24,612,355	24,598,796	19,871,229	19,870,012	22,486,438	22,475,529
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	4,612,494	4,569,743	6,920,123	5,877,730	5,550,814	5,482,222
Borrowings, current	22,617,903	22,617,903	30,733,051	30,733,051	32,490,515	32,490,515
Current lease liabilities	182,226	182,226	150,943	150,943	174,207	174,207
Current tax liabilities, current	262,383	262,383	70,181	70,181	230,937	230,937
Total current liabilities other than liabilities included in disposal groups classified as held for sale	27,675,006	27,632,255	37,874,298	36,831,905	38,446,473	38,377,881
Total current liabilities	27,675,006	27,632,255	37,874,298	36,831,905	38,446,473	38,377,881
Total liabilities	52,287,361	52,231,051	57,745,527	56,701,917	60,932,911	60,853,410
Total equity and liabilities	96,503,160	96,812,209	90,463,227	89,625,726	105,542,113	105,657,901
Number of outstanding shares	62463064	62463064	49963060	49963060	62463064	62463064
Net assets per share	0.708	0.714	0.655	0.659	0.714	0.717

	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	10,056,206	10,053,958	14,858,684	14,858,684	15,842,548	15,841,115
Current inventories in transit	58,444	58,444	52,665	52,665	72,295	72,295
Current packaging and storage materials	594,253	594,251	449,092	449,092	544,423	544,423
Finished goods	1,659,927	1,659,927	1,472,628	1,472,628	1,769,807	1,769,807
Current spare parts	2,192,800	2,191,463	2,066,007	2,066,007	2,143,301	2,142,444
Allowance for slow moving and obsolete inventories	189,652	189,652	189,611	189,611	227,291	227,291
Total inventories, current	14,371,978	14,368,391	18,709,465	18,709,465	20,145,083	20,142,793
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	12,733,278	12,725,038	13,100,239	13,100,239	11,050,795	10,376,904
Receivables due from related parties	530,405	844,431	1,590,370	1,590,370	1,421,623	2,583,422
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepay ments	224,668	219,314	984,638	700,454	496,002	462,162

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 07 Aug 2025

Advances	1,072,907	916,975	7,324,216	7,324,216	8,619,904	8,385,352
Total prepayments and accrued income	1,297,575	1,136,289	8,308,854	8,024,670	9,115,906	8,847,514
Other receivables	2,021,274	1,993,361	6,672,241	6,672,241	7,226,948	7,207,694
Allowance for expected credit losses	1,240,397	1,240,397	1,312,848	1,312,848	1,197,752	1,197,752
Total trade and other current receivables	15,342,135	15,458,722	28,358,856	28,074,672	27,617,520	27,817,782
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	5,199	5,199	123,059	123,059	130,343	130,343
Balances with banks	2,817,430	2,419,810	2,312,631	1,963,970	3,118,065	2,474,803
Total cash	2,822,629	2,425,009	2,435,690	2,087,029	3,248,408	2,605,146
CASH EQ UIVALENTS						
Total cash and cash equivalents	2,822,629	2,425,009	2,435,690	2,087,029	3,248,408	2,605,146
Total cash and bank balances	2,822,629	2,425,009	2,435,690	2,087,029	3,248,408	2,605,146
OTHER CURRENT NON-FINANCIALASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	2,891,826	2,891,826	2,891,826	2,891,826	2,891,826	2,891,826
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(2,205,777)	(2,205,777)			(1,694,293)	(1,694,293)
Total reserves	686,049	686,049	2,891,826	2,891,826	1,197,533	1,197,533
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	758,786	744,755	719,182	717,965	697,801	686,892
Total non-current provisions for employee benefits	758,786	744,755	719,182	717,965	697,801	686,892
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	19,679,627	19,679,627	14,945,048	14,945,048	17,597,023	17,597,023
Total borrowings, non current	19,679,627	19,679,627	14,945,048	14,945,048	17,597,023	17,597,023
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	2,381,523	2,366,159	2,093,521	2,093,520	2,578,253	2,518,178
Payables to related parties	41,996	41,996	2,250,867	1,263,926	127,591	127,591
ACCRUALS AND DEFERRED INCOME						
Accruals	2,188,975	2,161,588	2,575,735	2,520,284	2,844,970	2,836,453
Total accruals and deferred income	2,188,975	2,161,588	2,575,735	2,520,284	2,844,970	2,836,453
Total trade and other current payables	4,612,494	4,569,743	6,920,123	5,877,730	5,550,814	5,482,222
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	22,617,903	22,617,903	30,733,051	30,733,051	32,490,515	32,490,515
Total borrowings, current	22,617,903	22,617,903	30,733,051	30,733,051	32,490,515	32,490,515