

Statement of Financial position, Current/ non-current	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	30/06/2025	30/06/2025	30/06/2024	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	57,756,533	54,019,946	60,100,231	56,157,175	59,081,531	55,240,887
Intangible assets other than goodwill	1	1	1	1	1	1
Right-of-use assets	4,240,853	3,935,038	1,552,680	1,234,393	4,347,933	4,034,564
Investments in subsidiaries	0	1,350,000	0	1,350,000	0	1,350,000
Investments accounted for using equity method	6,559,174	6,559,174	5,767,313	5,767,313	6,108,998	6,108,998
Non-current financial assets at fair value through profit or loss	45,795	45,795	46,225	46,225	45,795	45,795
Total non-current assets	68,602,356	65,909,954	67,466,450	64,555,107	69,584,258	66,780,245
CURRENT ASSETS						
Current inventories	12,978,957	11,829,069	9,628,669	8,434,135	12,767,647	11,696,241
Trade and other current receivables	15,173,176	15,368,841	13,627,330	13,649,081	14,384,310	14,009,880
Current biological assets	3,041,485	3,041,485	3,154,562	3,154,562	3,029,011	3,029,011
Cash and bank balances	2,921,218	2,698,437	494,899	238,847	624,384	536,960
Other current financial assets	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	37,414,836	36,237,832	30,205,460	28,776,625	34,105,352	32,572,092
Total current assets	37,414,836	36,237,832	30,205,460	28,776,625	34,105,352	32,572,092
Total assets	106,017,192	102,147,786	97,671,910	93,331,732	103,689,610	99,352,337
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Statutory reserve	4,566,804	4,000,000	4,599,720	4,000,000	4,566,804	4,000,000
Other reserves	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)
Retained earnings (accumulated Losses)	32,089,351	28,347,238	28,151,508	24,585,460	30,926,415	27,559,765
Total equity attributable to owners of parent	46,224,513	42,319,586	42,319,586	38,153,818	45,061,577	41,128,123
Total equity	46,224,513	41,915,596	42,319,586	38,153,818	45,061,577	41,128,123
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,740,744	1,618,141	1,548,524	1,454,536	1,649,967	1,532,169
Total non-current provisions	1,740,744	1,618,141	1,548,524	1,454,536	1,649,967	1,532,169
Borrowings, non current	30,046,368	30,046,368	32,294,693	32,244,243	31,939,443	31,939,443
Non-current lease liabilities	4,229,594	3,891,020	1,665,941	1,328,349	4,325,987	3,987,195
Deferred tax liabilities	1,410,907	1,234,116	1,002,503	825,051	1,412,231	1,234,116
Total non-current liabilities	37,427,613	36,789,645	36,511,661	35,852,179	39,327,628	38,692,923
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	10,419,951	11,612,235	10,444,007	11,185,858	11,817,940	12,281,192
Borrowings, current	10,747,811	10,707,820	7,692,263	7,544,625	6,622,821	6,502,468
Current lease liabilities	346,162	337,856	116,853	108,546	307,739	299,433
Current tax liabilities, current	851,142	784,634	587,540	486,706	551,905	448,198
Total current liabilities other than liabilities included in disposal groups classified as held for sale	22,365,066	23,442,545	18,840,663	19,325,735	19,300,405	19,531,291
Total current liabilities	22,365,066	23,442,545	18,840,663	19,325,735	19,300,405	19,531,291
Total liabilities	59,792,679	60,232,190	55,352,324	55,177,914	58,628,033	58,224,214
Total equity and liabilities	106,017,192	102,147,786	97,671,910	93,331,732	103,689,610	99,352,337
Number of outstanding shares	120000000	120000000	120000000	120000000	120000000	120000000
Net assets per share	0.385	0.349	0.353	0.318	0.376	0.342

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 UTITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQ UTITY METHOD						
Investments in associates using equity method	6,559,174	6,559,174	5,767,313	5,767,313	6,108,998	6,108,998
Total investments accounted for using equity method	6,559,174	6,559,174	5,767,313	5,767,313	6,108,998	6,108,998
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	6,511,445	5,580,352	5,907,587	4,918,382	7,761,085	6,975,477
Finished goods	3,923,362	3,719,525	1,579,389	1,663,278	2,470,605	2,523,292
Current spare parts	2,544,150	2,529,192	2,141,693	1,852,475	2,535,957	2,197,472
Total inventories, current	12,978,957	11,829,069	9,628,669	8,434,135	12,767,647	11,696,241
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	12,213,176	12,142,103	10,807,016	10,807,016	10,882,450	10,516,455
Receivables due from related parties	164,854	714,669	381,530	668,591	117,054	475,801
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	108,687	50,281	446,601	396,269	149,496	112,997
Advances	2,478,602	2,401,767	1,965,400	1,853,637	3,137,095	2,934,208
Total prepayments and accrued income	2,587,289	2,452,048	2,412,001	2,249,906	3,286,591	3,047,205

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

Other receivables	870,743	722,907	720,351	617,136	770,349	642,553
Allowance for expected credit losses	662,886	662,886	693,568	693,568	672,134	672,134
Total trade and other current receivables	15,173,176	15,368,841	13,627,330	13,649,081	14,384,310	14,009,880
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	183,590	182,887	181,965	181,280	138,344	136,656
Balances with banks	2,737,628	2,515,550	312,934	57,567	486,040	400,304
Total cash	2,921,218	2,698,437	494,899	238,847	624,384	536,960
CASH EQUIVALENTS						
Total cash and cash equivalents	2,921,218	2,698,437	494,899	238,847	624,384	536,960
Total cash and bank balances	2,921,218	2,698,437	494,899	238,847	624,384	536,960
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Other reserves	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)
Total reserves	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,740,744	1,618,141	1,548,524	1,454,536	1,649,967	1,532,169
Total non-current provisions for employee benefits	1,740,744	1,618,141	1,548,524	1,454,536	1,649,967	1,532,169
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	30,046,368	30,046,368	32,294,693	32,244,243	31,939,443	31,939,443
Total borrowings, non current	30,046,368	30,046,368	32,294,693	32,244,243	31,939,443	31,939,443
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	4,384,935	4,314,991	4,535,046	4,271,624	3,217,380	2,606,767
Payables to related parties	27,828	1,507,063	331,776	1,573,147	716,818	2,053,618
ACCRUALS AND DEFERRED INCOME						
Accruals	559,220	552,722	594,649	486,492	840,111	833,013
Total accruals and deferred income	559,220	552,722	594,649	486,492	840,111	833,013
Other payables	5,447,968	5,237,459	4,982,536	4,854,595	7,043,631	6,787,794
Total trade and other current payables	10,419,951	11,612,235	10,444,007	11,185,858	11,817,940	12,281,192
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	10,747,811	10,707,820	7,692,263	7,544,625	6,622,821	6,502,468
Total borrowings, current	10,747,811	10,707,820	7,692,263	7,544,625	6,622,821	6,502,468