

Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	58,512,280	54,848,899	59,740,874	55,848,199	59,081,531	55,240,887
Intangible assets other than goodwill	1	1	1	1	1	1
Right-of-use assets	4,189,948	3,887,251	4,008,046	3,692,877	4,347,933	4,034,564
Investments in subsidiaries		1,350,000		1,350,000		1,350,000
Investments accounted for using equity method	6,825,047	6,825,047	5,902,735	5,902,735	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	69,573,071	66,956,993	69,697,881	66,840,037	69,584,258	66,780,245
CURRENT ASSETS						
Current inventories	13,948,872	12,982,499	11,518,224	10,409,909	12,767,647	11,696,241
Trade and other current receivables	14,103,378	14,493,862	13,651,145	13,410,756	14,384,310	14,009,880
Current biological assets	3,124,112	3,124,112	3,274,377	3,274,377	3,029,011	3,029,011
Cash and bank balances	1,599,411	1,128,413	1,509,721	1,387,040	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	36,075,773	35,028,886	33,253,467	31,782,082	34,105,352	32,572,092
Total current assets	36,075,773	35,028,886	33,253,467	31,782,082	34,105,352	32,572,092
Total assets	105,648,844	101,985,879	102,951,348	98,622,119	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	4,610,873	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)	33,752,135	29,832,161	29,527,366	25,860,934	30,926,415	27,559,765
Total equity attributable to owners of parent	47,887,297		43,706,597		45,061,577	
Total equity	47,887,297	43,400,519	43,706,597	39,429,292	45,061,577	41,128,123
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,775,533	1,650,990	1,580,661	1,474,376	1,649,967	1,532,169
Total non-current provisions	1,775,533	1,650,990	1,580,661	1,474,376	1,649,967	1,532,169
Borrowings, non current	28,865,243	28,865,243	32,086,743	32,086,743	31,939,443	31,939,443
Non-current lease liabilities	4,304,867	4,003,619	3,951,086	3,612,893	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	36,356,550	35,753,968	38,620,993	37,999,063	39,327,628	38,692,923
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	9,343,681	10,917,362	9,743,220	10,601,507	11,817,940	12,281,192
Borrowings, current	10,707,820	10,707,820	9,837,163	9,677,707	6,622,821	6,502,468
Current lease liabilities	251,982	206,448	301,498	293,191	307,739	299,433
Current tax liabilities, current	1,101,514	999,762	741,877	621,359	551,905	448,198
Total current liabilities other than liabilities included in disposal groups classified as held for sale	21,404,997	22,831,392	20,623,758	21,193,764	19,300,405	19,531,291
Total current liabilities	21,404,997	22,831,392	20,623,758	21,193,764	19,300,405	19,531,291
Total liabilities	57,761,547	58,585,360	59,244,751	59,192,827	58,628,033	58,224,214
Total equity and liabilities	105,648,844	101,985,879	102,951,348	98,622,119	103,689,610	99,352,337
Number of outstanding shares	120000000	120000000	120000000	120000000	120000000	120000000
Net assets per share	0.399	0.362	0.364	0.329	0.375	0.343

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	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						
Investments in associates using equity method	6,825,047	6,825,047	5,902,735	5,902,735	6,108,998	6,108,998
Total investments accounted for using equity method	6,825,047	6,825,047	5,902,735	5,902,735	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	6,566,153	5,834,088	7,492,673	6,606,743	7,761,085	6,975,477
Finished goods	4,553,141	4,681,932	1,670,948	1,750,229	2,470,605	2,523,292
Current spare parts	2,829,578	2,466,479	2,354,603	2,052,937	2,535,957	2,197,472
Total inventories, current	13,948,872	12,982,499	11,518,224	10,409,909	12,767,647	11,696,241
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	11,543,848	11,473,085	11,392,112	11,392,112	10,882,450	10,516,455
Receivables due from related parties	161,905	902,133	228,793	327,180	117,054	475,801
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	187,056	152,371	239,898	204,410	149,496	112,997
Advances	2,260,084	2,174,131	1,796,182	1,608,610	3,137,095	2,934,208
Total prepayments and accrued income	2,447,140	2,326,502	2,036,080	1,813,020	3,286,591	3,047,205

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

Other receivables	612,371	454,028	681,747	566,031	770,349	642,553
Allowance for expected credit losses	661,886	661,886	687,587	687,587	672,134	672,134
Total trade and other current receivables	14,103,378	14,493,862	13,651,145	13,410,756	14,384,310	14,009,880
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	146,075	144,298	74,441	73,363	138,344	136,656
Balances with banks	1,453,336	984,115	1,435,280	1,313,677	486,040	400,304
Total cash	1,599,411	1,128,413	1,509,721	1,387,040	624,384	536,960
CASH EQUIVALENTS						
Total cash and cash equivalents	1,599,411	1,128,413	1,509,721	1,387,040	624,384	536,960
Total cash and bank balances	1,599,411	1,128,413	1,509,721	1,387,040	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	1,775,533	1,650,990	1,580,661	1,474,376	1,649,967	1,532,169
Total non-current provisions for employee benefits	1,775,533	1,650,990	1,580,661	1,474,376	1,649,967	1,532,169
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	28,865,243	28,865,243	32,086,743	32,086,743	31,939,443	31,939,443
Total borrowings, non current	28,865,243	28,865,243	32,086,743	32,086,743	31,939,443	31,939,443
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	3,223,256	3,075,524	3,005,645	2,694,320	3,217,380	2,606,767
Payables to related parties	606,183	2,560,568	597,198	2,046,217	716,818	2,053,618
ACCRUALS AND DEFERRED INCOME						
Accruals	596,255	589,757	601,722	597,048	840,111	833,013
Total accruals and deferred income	596,255	589,757	601,722	597,048	840,111	833,013
Other payables	4,917,987	4,691,513	5,538,655	5,263,922	7,043,631	6,787,794
Total trade and other current payables	9,343,681	10,917,362	9,743,220	10,601,507	11,817,940	12,281,192
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	10,707,820	10,707,820	9,837,163	9,677,707	6,622,821	6,502,468
Total borrowings, current	10,707,820	10,707,820	9,837,163	9,677,707	6,622,821	6,502,468