

		Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/06/2025	Consolidated 30/06/2024	Consolidated 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	9,153,903	8,628,632	8,809,981
Intangible assets other than goodwill	435,447	399,168	491,284
Right-of-use assets	2,846,570	2,286,367	2,903,325
Deferred tax assets	855,412	532,226	911,447
Non-current financial assets at fair value through other comprehensive income	0	26,380	23,489
Total non-current assets	13,291,332	11,872,773	13,139,526
CURRENT ASSETS			
Current inventories	14,861,475	9,419,826	15,205,671
Current financial assets at fair value through profit or loss	36,354	2,509,518	2,570,580
Trade and other current receivables	29,602,541	15,924,289	23,296,034
Cash and bank balances	907,172	3,460,197	560,503
Other current financial assets	2,048,358	1,580,462	3,500,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	47,455,900	32,894,292	45,132,788
Total current assets	47,455,900	32,894,292	45,132,788
Total assets	60,747,232	44,767,065	58,272,314
EQ UITY AND LIABILITIES			
EQ UITY			
Issued capital	9,361,316	8,140,275	8,140,275
Share premium	1,925,029	3,146,070	3,146,070
Statutory reserve	4,485,622	3,251,901	3,599,967
Other reserves	0	(34,168)	(37,059)
Retained earnings (accumulated Losses)	9,175,493	4,087,700	7,194,161
Total equity attributable to owners of parent	24,947,460	18,591,778	22,043,414
Non-controlling interests	2,822,890	1,309,036	1,877,097
Total equity	27,770,350	19,900,814	23,920,511
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	943,159	791,813	815,197
Total non-current provisions	943,159	791,813	815,197
Non-current lease liabilities	3,307,987	2,588,438	3,293,502
Deferred tax liabilities	213,948		213,948
Total non-current liabilities	4,465,094	3,380,251	4,322,647
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	17,307,083	15,882,436	24,182,596
Borrowings, current	9,910,351	5,379,152	4,722,506
Current lease liabilities	16,927	87,812	16,449
Current tax liabilities, current	1,277,427	136,600	1,107,605
Total current liabilities other than liabilities included in disposal groups classified as held for sale	28,511,788	21,486,000	30,029,156
Total current liabilities	28,511,788	21,486,000	30,029,156
Total liabilities	32,976,882	24,866,251	34,351,803
Total equity and liabilities	60,747,232	44,767,065	58,272,314
Number of outstanding shares	93613160	81402750	81402750
Net assets per share	0.266	0.228	0.271

		Actuals/Omani Rial/Unaudited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Consolidated 30/06/2024	Consolidated 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	8,877,801	5,664,049	8,786,384
Current inventories in transit	2,410,967	2,028,605	1,940,099
Work in progress	4,540,666	2,135,044	4,505,031
Finished goods	1,178,864	1,697,174	2,041,800
Allowance for slow moving and obsolete inventories	2,146,823	2,105,046	2,067,643
Total inventories, current	14,861,475	9,419,826	15,205,671
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	30,175,500	16,450,539	23,571,416
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	453,770	360,478	503,018
Advances	1,974,273	700,873	742,131
Total prepayments and accrued income	2,428,043	1,061,351	1,245,149
Other receivables	147,714	229,942	284,260
Allowance for expected credit losses	3,148,716	1,817,543	1,804,791
Total trade and other current receivables	29,602,541	15,924,289	23,296,034

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

CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	8,052	6,625	6,425
Balances with banks	717,715	410,672	554,078
Total cash	725,767	417,297	560,503
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	181,405	3,042,900	0
Total cash equivalents	181,405	3,042,900	0
Total cash and cash equivalents	907,172	3,460,197	560,503
Total cash and bank balances	907,172	3,460,197	560,503
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	0	(34,168)	(37,059)
Total reserves	0	(34,168)	(37,059)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	943,159	791,813	815,197
Total non-current provisions for employee benefits	943,159	791,813	815,197
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	8,844,337	5,374,325	11,039,844
Payables to related parties		163,308	88,950
ACCRUALS AND DEFERRED INCOME			
Deferred income	355,648	266,534	356,712
Accruals	2,845,568	2,623,192	1,941,263
Total accruals and deferred income	3,201,216	2,889,726	2,297,975
Other payables	5,261,530	7,455,077	10,755,827
Total trade and other current payables	17,307,083	15,882,436	24,182,596
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	9,910,351	5,379,152	4,722,506
Total borrowings, current	9,910,351	5,379,152	4,722,506