

Statement of Financial position, Current/ non-current	Consolidated 30/06/2026	Standalone 30/06/2026	Consolidated 30/06/2025	Standalone 30/06/2025	Actuals/Omani Rial/Unaudited Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	43,582,569	20,160,626	44,818,597	44,175,029	45,098,903	44,388,856
Right-of-use assets	3,200,348	2,771,867	3,329,234	3,329,234	3,262,358	3,262,358
Investments in subsidiaries		9,990,731		55,240		1,940,240
Investments in associates	5,196,670	5,196,670	4,954,234	4,954,234	4,974,680	4,974,680
Non-current receivables from related parties		676,141		1,181,997		628,801
Total non-current assets	51,979,587	38,796,035	53,102,065	53,695,734	53,335,941	55,194,935
CURRENT ASSETS						
Current inventories	19,087,271	18,460,154	14,371,977	14,368,391	23,057,653	23,043,154
Current financial assets at fair value through profit or loss	389,246	389,246	389,246	389,246	389,246	389,246
Current financial assets at fair value through other comprehensive income	7,632,168	7,632,168	10,261,659	10,261,659	11,508,402	11,508,402
Trade and other current receivables	13,765,975	13,827,339	15,538,527	15,655,116	15,150,721	17,690,498
Cash and bank balances	3,260,038	2,679,118	2,822,631	2,425,009	5,045,222	2,349,818
Other current financial assets	61,436	61,436	17,056	17,056	98,839	98,839
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	44,196,134	43,049,461	43,401,096	43,116,477	55,250,083	55,079,957
Total current assets	44,196,134	43,049,461	43,401,096	43,116,477	55,250,083	55,079,957
Total assets	96,175,721	81,845,496	96,503,161	96,812,211	108,586,024	110,274,892
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	17,496,306	17,496,306	17,496,306	17,496,306	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	2,487,139	2,487,139	2,227,975	2,227,975	2,487,139	2,487,139
Other reserves	3,828,298	3,828,298	686,050	686,050	1,932,792	1,932,792
Retained earnings (accumulated Losses)	17,475,455	19,357,836	20,217,687	20,583,046	21,029,662	21,378,108
Total equity attributable to owners of parent	44,874,980		44,215,800		46,533,681	
Total equity	44,874,980	46,757,361	44,215,800	44,581,159	46,533,681	46,882,127
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	851,198	800,007	758,786	744,755	772,638	755,892
Total non-current provisions	851,198	800,007	758,786	744,755	772,638	755,892
Borrowings, non current	17,679,292	2,489,642	19,679,627	19,679,627	17,222,433	17,222,433
Non-current lease liabilities	3,227,464	3,227,464	3,241,731	3,241,731	3,227,465	3,227,465
Deferred tax liabilities	856,246	856,246	932,211	932,683	856,246	856,246
Total non-current liabilities	22,614,200	7,373,359	24,612,355	24,598,796	22,078,782	22,062,036
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	5,220,189	4,784,875	4,612,494	4,569,744	5,471,410	6,828,601
Borrowings, current	23,094,262	22,557,811	22,617,903	22,617,903	33,966,376	33,966,376
Current lease liabilities	186,191	186,191	182,226	182,226	197,632	197,632
Current tax liabilities, current	185,899	185,899	262,383	262,383	338,143	338,120
Total current liabilities other than liabilities included in disposal groups classified as held for sale	28,686,541	27,714,776	27,675,006	27,632,256	39,973,561	41,330,729
Total current liabilities	28,686,541	27,714,776	27,675,006	27,632,256	39,973,561	41,330,729
Total liabilities	51,300,741	35,088,135	52,287,361	52,231,052	62,052,343	63,392,765
Total equity and liabilities	96,175,721	81,845,496	96,503,161	96,812,211	108,586,024	110,274,892
Number of outstanding shares	62463060	62463060	62463060	62463060	62463060	62463060
Net assets per share	0.718	0.749	0.708	0.714	0.745	0.751

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2026	Standalone 30/06/2026	Consolidated 30/06/2025	Standalone 30/06/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
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-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	14,519,809	14,387,577	10,056,206	10,053,958	12,507,745	12,502,189
Current inventories in transit	32,878	30,165	594,251	594,251	5,815,034	5,813,519
Current packaging and storage materials	641,661	615,939	1,659,928	1,659,927	509,814	509,814
Finished goods	1,667,456	1,540,959	58,444	58,444	2,021,947	2,021,947
Current spare parts	2,471,821	2,131,868	2,192,800	2,191,463	2,493,198	2,485,770
Allowance for slow moving and obsolete inventories	246,354	246,354	189,652	189,652	290,085	290,085
Total inventories, current	19,087,271	18,460,154	14,371,977	14,368,391	23,057,653	23,043,154
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	11,979,277	11,916,375	12,733,278	12,725,038	13,332,254	11,788,801
Receivables due from related parties	463,889	747,194	530,405	844,431	573,731	5,187,936
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	296,924	281,171	224,668	219,314	582,161	538,725
Advances	1,063,727	1,019,893	1,027,421	872,749	1,181,388	715,601

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 Aug 2026

Total prepayments and accrued income	1,360,651	1,301,064	1,252,089	1,092,063	1,763,549	1,254,326
Other receivables	1,287,949	1,188,497	2,263,152	2,233,981	687,317	665,565
Allowance for expected credit losses	1,325,791	1,325,791	1,240,397	1,240,397	1,206,130	1,206,130
Total trade and other current receivables	13,765,975	13,827,339	15,538,527	15,655,116	15,150,721	17,690,498
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	10,369	10,368	5,199	5,199	8,143	8,143
Balances with banks	3,249,669	2,668,750	2,817,432	2,419,810	5,037,079	2,341,675
Total cash	3,260,038	2,679,118	2,822,631	2,425,009	5,045,222	2,349,818
CASH EQ UIVALENTS						
Total cash and cash equivalents	3,260,038	2,679,118	2,822,631	2,425,009	5,045,222	2,349,818
Total cash and bank balances	3,260,038	2,679,118	2,822,631	2,425,009	5,045,222	2,349,818
OTHER CURRENT NON-FINANCIAL ASSETS						
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	936,472	936,472	(2,205,776)	(2,205,776)	(959,034)	(959,034)
Total reserves	3,828,298	3,828,298	686,050	686,050	1,932,792	1,932,792
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	851,198	800,007	758,786	744,755	772,638	755,892
Total non-current provisions for employee benefits	851,198	800,007	758,786	744,755	772,638	755,892
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	17,679,292	2,489,642	19,679,627	19,679,627	17,222,433	17,222,433
Total borrowings, non current	17,679,292	2,489,642	19,679,627	19,679,627	17,222,433	17,222,433
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	2,006,933	1,828,681	2,381,523	2,366,160	2,179,941	2,165,851
Payables to related parties	220,086	220,086	41,996	41,996	47,503	1,454,508
ACCRUALS AND DEFERRED INCOME						
Deferred income	598,463	598,463	397,089	397,089	644,687	624,172
Accruals	2,394,707	2,137,645	1,791,886	1,764,499	2,599,279	2,584,070
Total accruals and deferred income	2,993,170	2,736,108	2,188,975	2,161,588	3,243,966	3,208,242
Total trade and other current payables	5,220,189	4,784,875	4,612,494	4,569,744	5,471,410	6,828,601
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	23,094,262	22,557,811	22,617,903	22,617,903	33,966,376	33,966,376
Total borrowings, current	23,094,262	22,557,811	22,617,903	22,617,903	33,966,376	33,966,376