

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	15,269,211	17,332,014	16,820,799
Right-of-use assets	3,535,250	3,483,006	3,535,250
Non-current financial assets at fair value through other comprehensive income	2,335,478	2,280,685	2,281,172
Total non-current assets	21,139,939	23,095,705	22,637,221
CURRENT ASSETS			
Current inventories	6,606,515	6,724,852	6,535,893
Trade and other current receivables	9,690,953	9,500,877	9,458,879
Cash and bank balances	1,216,477	259,864	712,961
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	17,513,945	16,485,593	16,707,733
Total current assets	17,513,945	16,485,593	16,707,733
Total assets	38,653,884	39,581,298	39,344,954
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	22,000,000	22,000,000	22,000,000
Other reserves	7,333,333	7,333,333	7,333,333
Retained earnings (accumulated Losses)	616,716	1,107,238	1,022,807
Other equity interest	(510,105)	(491,497)	(554,544)
Total equity	29,439,944	29,949,074	29,801,596
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,228,117	1,296,582	1,193,040
Total non-current provisions	1,228,117	1,296,582	1,193,040
Non-current lease liabilities	4,072,668	3,922,054	4,055,854
Deferred tax liabilities	394,515	333,775	394,515
Total non-current liabilities	5,695,300	5,552,411	5,643,409
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	3,433,367	4,035,269	3,881,491
Current lease liabilities			16,816
Current tax liabilities, current	85,273	44,544	1,642
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,518,640	4,079,813	3,899,949
Total current liabilities	3,518,640	4,079,813	3,899,949
Total liabilities	9,213,940	9,632,224	9,543,358
Total equity and liabilities	38,653,884	39,581,298	39,344,954
Number of outstanding shares	220000000	220000000	220000000
Net assets per share	0.134	0.136	0.135

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	1,117,935	1,325,607	1,380,535
Current inventories in transit			49,041
Work in progress	22,561	42,171	19,145
Current packaging and storage materials	108,298	174,554	128,011
Finished goods	4,081,016	3,955,507	3,740,351
Current spare parts	1,347,888	1,298,196	1,289,993
Allowance for slow moving and obsolete inventories	71,183	71,183	71,183
Total inventories, current	6,606,515	6,724,852	6,535,893
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	10,311,590	9,846,183	10,049,060
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	298,300	276,193	84,077
Advances	9,093	56,139	125,141
Total prepayments and accrued income	307,393	332,332	209,218
Other receivables	27,964	58,356	156,595
Allowance for expected credit losses	955,994	735,994	955,994
Total trade and other current receivables	9,690,953	9,500,877	9,458,879
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	2,000	2,000	2,000
Balances with banks	1,214,477	257,864	710,961
Total cash	1,216,477	259,864	712,961
CASH EQUIVALENTS			
Total cash and cash equivalents	1,216,477	259,864	712,961

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

Total cash and bank balances	1,216,477	259,864	712,961
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Other reserves	7,333,333	7,333,333	7,333,333
Total reserves	7,333,333	7,333,333	7,333,333
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	1,228,117	1,296,582	1,193,040
Total non-current provisions for employee benefits	1,228,117	1,296,582	1,193,040
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	2,281,865	2,801,441	2,401,584
ACCRUALS AND DEFERRED INCOME			
Accruals	1,077,454	1,123,115	1,400,827
Total accruals and deferred income	1,077,454	1,123,115	1,400,827
Other payables	74,048	110,713	79,080
Total trade and other current payables	3,433,367	4,035,269	3,881,491
BORROWINGS, CURRENT			