

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	14,456,099	16,295,203	14,942,816
Right-of-use assets	3,394,622	3,535,250	3,394,622
Non-current financial assets at fair value through other comprehensive income	2,564,270	2,222,569	2,514,488
Total non-current assets	20,414,991	22,053,022	20,851,926
CURRENT ASSETS			
Current inventories	5,521,124	5,817,752	6,152,360
Current financial assets at fair value through profit or loss	3,081,200		
Trade and other current receivables	9,951,947	11,208,771	9,478,132
Cash and bank balances	(641,283)	203,700	2,054,006
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	17,912,988	17,230,223	17,684,498
Total current assets	17,912,988	17,230,223	17,684,498
Total assets	38,327,979	39,283,245	38,536,424
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)	341,479	504,122	699,613
Other equity interest	(338,851)	(613,146)	(388,634)
Total equity	29,335,961	29,224,309	29,644,312
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,256,009	1,202,413	1,235,131
Total non-current provisions	1,256,009	1,202,413	1,235,131
Non-current lease liabilities	4,055,854	4,072,670	4,055,854
Deferred tax liabilities	422,697	394,515	422,698
Total non-current liabilities	5,734,560	5,669,598	5,713,683
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	3,136,671	4,323,934	3,110,062
Current tax liabilities, current	120,787	65,404	68,367
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,257,458	4,389,338	3,178,429
Total current liabilities	3,257,458	4,389,338	3,178,429
Total liabilities	8,992,018	10,058,936	8,892,112
Total equity and liabilities	38,327,979	39,283,245	38,536,424
Number of outstanding shares	220000000	220000000	220000000
Net assets per share	0.133	0.133	0.135

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
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	911,012	1,012,405	1,113,248
Work in progress	29,498	11,308	13,585
Current packaging and storage materials	103,535	117,786	91,109
Finished goods	3,271,628	3,475,808	3,722,055
Current spare parts	1,276,634	1,271,628	1,283,546
Allowance for slow moving and obsolete inventories	71,183	71,183	71,183
Total inventories, current	5,521,124	5,817,752	6,152,360
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	10,384,190	11,825,523	10,002,961
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	345,865	313,238	133,223
Advances	9,093	9,093	131,640
Total prepayments and accrued income	354,958	322,331	264,863
Other receivables	28,793	16,911	26,302
Allowance for expected credit losses	815,994	955,994	815,994
Total trade and other current receivables	9,951,947	11,208,771	9,478,132
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	2,000	2,000	2,000
Balances with banks	(643,283)	201,700	2,052,006
Total cash	(641,283)	203,700	2,054,006
CASH EQUIVALENTS			
Total cash and cash equivalents	(641,283)	203,700	2,054,006

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Apr 2026

Total cash and bank balances	(641,283)	203,700	2,054,006
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	1,256,009	1,202,413	1,235,131
Total non-current provisions for employee benefits	1,256,009	1,202,413	1,235,131
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	1,956,861	3,028,282	2,147,901
ACCRUALS AND DEFERRED INCOME			
Accruals	1,128,634	1,217,472	910,985
Total accruals and deferred income	1,128,634	1,217,472	910,985
Other payables	51,176	78,180	51,176
Total trade and other current payables	3,136,671	4,323,934	3,110,062
BORROWINGS, CURRENT			