

	Actuals/Omani Rial/Unaudited					
Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	65,712,155	21,512,578	40,348,061	21,274,574	61,066,925	21,832,365
Intangible assets other than goodwill	162,424	161,292	240,630	237,420	181,621	180,002
Right-of-use assets	12,022,634	2,719,205	12,037,391	2,745,282	12,113,873	2,755,509
Investments in subsidiaries		7,310,936		7,310,936		7,310,936
Deferred tax assets	0	0	351,382	186,137	0	0
Total non-current assets	77,897,213	31,704,011	52,977,464	31,754,349	73,362,419	32,078,812
CURRENT ASSETS						
Current inventories	26,663,125	24,845,403	21,295,409	19,932,876	30,430,992	28,863,829
Trade and other current receivables	44,554,332	41,305,317	42,670,833	40,426,335	36,589,228	34,483,067
Cash and bankbalances	9,842,076	8,789,275	8,493,619	7,893,168	7,257,460	6,266,853
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	81,059,533	74,939,995	72,459,861	68,252,379	74,277,680	69,613,749
Total current assets	81,059,533	74,939,995	72,459,861	68,252,379	74,277,680	69,613,749
Total assets	158,956,746	106,644,006	125,437,325	100,006,728	147,640,099	101,692,561
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	12,489,796	12,489,796	12,489,796	12,489,796	12,489,796	12,489,796
Share premium	13,856,484	13,856,484	13,856,484	13,856,484	13,856,484	13,856,484
Statutory reserve	4,163,266	4,163,266	4,166,344	4,163,266	4,166,344	4,163,266
Other reserves	(27,268)				(115,262)	0
Retained earnings (accumulated Losses)	27,781,954	28,484,567	22,950,915	22,995,211	30,965,691	31,277,951
Total equity attributable to owners of parent	58,264,232		53,463,539		61,363,053	
Non-controlling interests	1,405,295		1,681,512		1,486,541	
Total equity	59,669,527	58,994,113	55,145,051	53,504,757	62,849,594	61,787,497
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	2,924,909	2,758,083	2,871,771	2,774,595	2,723,399	2,572,763
Total non-current provisions	2,924,909	2,758,083	2,871,771	2,774,595	2,723,399	2,572,763
Trade and other non-current payables	43,716	0	50,822	0	53,444	0
Borrowings, non current	29,956,680	0	11,118,523	0	28,803,584	0
Non-current lease liabilities	13,897,834	3,117,026	13,418,669	3,062,773	13,837,622	3,126,342
Non-current derivative financial liabilities	40,773				133,771	
Deferred tax liabilities	43,060	43,060	0	0	109,821	109,821
Other non-current non-financial liabilities	703,343				694,144	
Total non-current liabilities	47,610,315	5,918,169	27,459,785	5,837,368	46,355,785	5,808,926
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	25,567,426	20,405,534	20,476,281	18,882,156	26,234,529	22,879,031
Borrowings, current	23,311,309	18,894,053	19,706,318	19,706,318	9,846,292	9,268,739
Current lease liabilities	602,992	250,631	776,203	207,059	617,251	250,080
Current derivative financial liabilities	10,593				27,587	
Current tax liabilities, current	2,184,584	2,181,506	1,873,687	1,869,070	1,709,061	1,698,288
Total current liabilities other than liabilities included in disposal groups classified as held for sale	51,676,904	41,731,724	42,832,489	40,664,603	38,434,720	34,096,138
Total current liabilities	51,676,904	41,731,724	42,832,489	40,664,603	38,434,720	34,096,138
Total liabilities	99,287,219	47,649,893	70,292,274	46,501,971	84,790,505	39,905,064
Total equity and liabilities	158,956,746	106,644,006	125,437,325	100,006,728	147,640,099	101,692,561
Number of outstanding shares	124897960	124897960	124897960	124897960	124897960	124897960
Net assets per share	0.466	0.472	0.428	0.428	0.491	0.495

					Actuals/Omani Rial/Unaudited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	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-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	12,216,186	12,216,186	9,206,512	9,206,512	14,469,829	14,458,336
Current inventories in transit	3,811,818	3,811,818	3,547,470	3,547,470	7,002,329	7,002,329
Work in progress	1,019,543	1,019,543	906,581	906,581	954,123	954,123
Current packaging and storage materials	55,114	55,114	65,960	65,960	5,596	5,596
Finished goods	8,653,615	7,038,905	6,570,842	5,179,788	7,187,830	5,815,040
Current spare parts	2,882,078	2,643,541	3,475,350	3,475,350	2,735,315	2,517,973
Current fuel	670	670	3,441	3,441	3,428	3,428
Allowance for slow moving and obsolete inventories	1,975,899	1,940,374	2,480,747	2,452,226	1,927,458	1,892,996
Total inventories, current	26,663,125	24,845,403	21,295,409	19,932,876	30,430,992	28,863,829
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	35,483,058	32,904,700	34,237,568	31,046,138	29,825,778	26,412,711

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

Receivables due from related parties	0	4,883,275	651	5,155,030	19,011	5,044,413
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	668,719	640,197	498,836	384,704	436,087	343,756
Advances	7,239,426	3,092,343	7,707,677	4,517,255	5,980,203	3,495,638
Total prepayments and accrued income	7,908,145	3,732,540	8,206,513	4,901,959	6,416,290	3,839,394
Other receivables	1,972,182	1,231,853	1,094,882	832,756	1,148,752	639,010
Allowance for expected credit losses	809,053	1,447,051	868,781	1,509,548	820,603	1,452,461
Total trade and other current receivables	44,554,332	41,305,317	42,670,833	40,426,335	36,589,228	34,483,067
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	17,073	11,754	12,519	10,964	6,989	5,090
Balances with banks	9,501,941	8,515,521	7,808,972	7,271,138	6,927,409	5,999,763
Total cash	9,519,014	8,527,275	7,821,491	7,282,102	6,934,398	6,004,853
CASH EQ UIVALENTS						
Total cash and cash equivalents	9,519,014	8,527,275	7,821,491	7,282,102	6,934,398	6,004,853
Restricted cash	323,062	262,000	672,128	611,066	323,062	262,000
Total cash and bank balances	9,842,076	8,789,275	8,493,619	7,893,168	7,257,460	6,266,853
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(27,268)				(115,262)	0
Total reserves	(27,268)				(115,262)	0
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	2,924,909	2,758,083	2,871,771	2,774,595	2,723,399	2,572,763
Total non-current provisions for employee benefits	2,924,909	2,758,083	2,871,771	2,774,595	2,723,399	2,572,763
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	29,956,680	0	11,118,523	0	28,803,584	0
Total borrowings, non current	29,956,680	0	11,118,523	0	28,803,584	0
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	5,200,412	5,176,974	5,769,454	5,864,268	6,135,803	6,107,118
Payables to related parties	116	116	0	0	32,996	32,996
ACCRUALS AND DEFERRED INCOME						
Deferred income	1,463,618	1,462,023	513,624	513,624	2,535,836	2,534,241
Accruals	13,738,153	13,538,434	12,491,834	12,402,512	14,363,470	13,980,481
Total accruals and deferred income	15,201,771	15,000,457	13,005,458	12,916,136	16,899,306	16,514,722
Other payables	5,165,127	227,987	1,701,369	101,752	3,166,424	224,195
Total trade and other current payables	25,567,426	20,405,534	20,476,281	18,882,156	26,234,529	22,879,031
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	23,311,309	18,894,053	19,706,318	19,706,318	9,846,292	9,268,739
Total borrowings, current	23,311,309	18,894,053	19,706,318	19,706,318	9,846,292	9,268,739