

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	3,777,065	3,161,708	3,451,973
Investments in subsidiaries	99,000	99,000	99,000
Non-current financial assets at fair value through other comprehensive income	92,522	92,522	92,522
Total non-current assets	3,968,587	3,353,230	3,643,495
CURRENT ASSETS			
Current inventories	877,278	653,432	684,975
Current financial assets at fair value through profit or loss	288,399	295,584	298,940
Trade and other current receivables	962,828	1,134,444	914,538
Cash and bank balances	148,844	130,072	62,010
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,277,349	2,213,532	1,960,463
Total current assets	2,277,349	2,213,532	1,960,463
Total assets	6,245,936	5,566,762	5,603,958
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	2,000,000	2,000,000	2,000,000
Other reserves	1,781,492	1,783,017	1,781,492
Retained earnings (accumulated Losses)	(1,156,738)	(919,232)	(950,555)
Total equity	2,624,754	2,863,785	2,830,937
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	153,051	195,901	171,205
Total non-current provisions	153,051	195,901	171,205
Borrowings, non current			144,000
Deferred tax liabilities	306,227	306,227	306,227
Total non-current liabilities	459,278	502,128	621,432
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,263,303	920,286	871,130
Borrowings, current	1,898,601	1,280,563	1,280,459
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,161,904	2,200,849	2,151,589
Total current liabilities	3,161,904	2,200,849	2,151,589
Total liabilities	3,621,182	2,702,977	2,773,021
Total equity and liabilities	6,245,936	5,566,762	5,603,958
Number of outstanding shares	20000000	20000000	20000000
Net assets per share	0.131	0.143	0.142

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	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	51,576	32,248	56,179
Work in progress	85,598	35,626	
Current packaging and storage materials	379,059	303,068	384,420
Finished goods	201,100	148,644	136,081
Current spare parts	159,945	133,846	108,295
Total inventories, current	877,278	653,432	684,975
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	813,809	731,273	907,060
Receivables due from related parties	12,884	2,999	6,318
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	12,120	21,870	8,346
Advances	231,876	323,111	21,399
Total prepayments and accrued income	243,996	344,981	29,745
Other receivables	114,763	211,235	194,039
Allowance for expected credit losses	222,624	156,044	222,624
Total trade and other current receivables	962,828	1,134,444	914,538
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	27,737	27,283	21,038
Balances with banks	121,107	102,789	40,972
Total cash	148,844	130,072	62,010
CASH EQUIVALENTS			
Total cash and cash equivalents	148,844	130,072	62,010
Total cash and bank balances	148,844	130,072	62,010

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

OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Special and general reserve	46,203	46,203	46,203
Revaluation surplus	1,735,289	1,735,289	1,735,289
Other reserves		1,525	
Total reserves	1,781,492	1,783,017	1,781,492
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	153,051	195,901	171,205
Total non-current provisions for employee benefits	153,051	195,901	171,205
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current			144,000
Total borrowings, non current			144,000
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	664,197	482,154	450,437
Payables to related parties	38,197	60,999	36,504
ACCRUALS AND DEFERRED INCOME			
Accruals	137,726	153,267	111,541
Total accruals and deferred income	137,726	153,267	111,541
Other payables	423,183	223,866	272,648
Total trade and other current payables	1,263,303	920,286	871,130
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	1,898,601	1,280,563	1,280,459
Total borrowings, current	1,898,601	1,280,563	1,280,459