

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	3,768,382	3,394,523	3,451,973
Investments in subsidiaries	99,000	99,000	99,000
Non-current financial assets at fair value through profit or loss	92,522	92,522	92,522
Total non-current assets	3,959,904	3,586,045	3,643,495
CURRENT ASSETS			
Current inventories	848,932	785,542	684,975
Current financial assets at fair value through profit or loss	386,617	296,567	298,940
Trade and other current receivables	940,843	929,223	914,538
Cash and bank balances	175,913	133,232	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	2,352,305	2,144,564	1,960,463
Total current assets	2,352,305	2,144,564	1,960,463
Total assets	6,312,209	5,730,609	5,603,958
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	2,000,000	2,000,000	2,000,000
Other reserves	1,781,492	1,781,492	1,781,492
Retained earnings (accumulated Losses)	(1,159,628)	(907,115)	(950,555)
Total equity	2,621,864	2,874,377	2,830,937
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	155,923	196,891	171,205
Total non-current provisions	155,923	196,891	171,205
Borrowings, non current			144,000
Deferred tax liabilities	306,227	306,227	306,227
Total non-current liabilities	462,150	503,118	621,432
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,208,882	1,062,108	871,130
Borrowings, current	2,019,313	1,291,006	1,280,459
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,228,195	2,353,114	2,151,589
Total current liabilities	3,228,195	2,353,114	2,151,589
Total liabilities	3,690,345	2,856,232	2,773,021
Total equity and liabilities	6,312,209	5,730,609	5,603,958
Number of outstanding shares	20000000	20000000	20000000
Net assets per share	1.310	0.144	0.142

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	45,444	46,340	56,179
Work in progress	84,230	67,666	
Current packaging and storage materials	360,197	284,256	384,420
Finished goods	171,888	247,772	136,081
Current spare parts	187,173	139,508	108,295
Total inventories, current	848,932	785,542	684,975
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	757,246	759,359	907,060
Receivables due from related parties	16,054	1,291	6,318
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	30,431	16,923	8,346
Advances	97,102	99,910	21,399
Total prepayments and accrued income	127,533	116,833	29,745
Other receivables	262,634	207,784	194,039
Allowance for expected credit losses	222,624	156,044	222,624
Total trade and other current receivables	940,843	929,223	914,538
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	154,471	104,598	21,038
Balances with banks	21,442	28,634	40,972
Total cash	175,913	133,232	62,010
CASH EQUIVALENTS			
Total cash and cash equivalents	175,913	133,232	62,010
Total cash and bank balances	175,913	133,232	62,010

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Oct 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
Total reserves	1,781,492	1,781,492	1,781,492
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	155,923	196,891	171,205
Total non-current provisions for employee benefits	155,923	196,891	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	588,263	523,329	450,437
Payables to related parties	31,429	40,010	36,504
ACCRUALS AND DEFERRED INCOME			
Accruals	127,488	119,615	111,541
Total accruals and deferred income	127,488	119,615	111,541
Other payables	461,702	379,154	272,648
Total trade and other current payables	1,208,882	1,062,108	871,130
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	2,019,313	1,291,006	1,280,459
Total borrowings, current	2,019,313	1,291,006	1,280,459