

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	3,939,295	3,528,740	3,817,681
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	4,130,817	3,720,262	4,009,203
CURRENT ASSETS			
Current inventories	837,345	779,445	940,581
Current financial assets at fair value through profit or loss	567,369	289,996	450,079
Trade and other current receivables	956,525	1,046,629	852,463
Cash and bank balances	73,601	59,410	49,789
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,434,840	2,175,480	2,292,912
Total current assets	2,434,840	2,175,480	2,292,912
Total assets	6,565,657	5,895,742	6,302,115
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)	(1,317,370)	(989,800)	(1,240,939)
Total equity	2,464,122	2,791,692	2,540,553
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	170,898	175,254	170,490
Total non-current provisions	170,898	175,254	170,490
Borrowings, non current	414,411	144,000	409,875
Deferred tax liabilities	306,227	306,227	306,227
Total non-current liabilities	891,536	625,481	886,592
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,486,796	1,066,074	1,252,164
Borrowings, current	1,723,203	1,412,495	1,622,806
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,209,999	2,478,569	2,874,970
Total current liabilities	3,209,999	2,478,569	2,874,970
Total liabilities	4,101,535	3,104,050	3,761,562
Total equity and liabilities	6,565,657	5,895,742	6,302,115
Number of outstanding shares	20000000	20000000	20000000
Net assets per share	0.123	0.140	0.127

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	72,630	34,337	104,703
Work in progress	94,211	99,562	
Current packaging and storage materials	332,294	346,237	440,999
Finished goods	184,918	144,795	220,125
Current spare parts	153,292	154,514	174,754
Total inventories, current	837,345	779,445	940,581
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	819,608	919,313	853,612
Receivables due from related parties	16,634	9,287	17,446
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	34,922	14,528	18,591
Advances	95,233	141,624	28,782
Total prepayments and accrued income	130,155	156,152	47,373
Other receivables	223,006	184,501	166,909
Allowance for expected credit losses	232,878	222,624	232,877
Total trade and other current receivables	956,525	1,046,629	852,463
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	30,894	45,026	18,827
Balances with banks	42,707	14,384	30,962
Total cash	73,601	59,410	49,789
CASH EQUIVALENTS			
Total cash and cash equivalents	73,601	59,410	49,789
Total cash and bank balances	73,601	59,410	49,789

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

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	170,898	175,254	170,490
Total non-current provisions for employee benefits	170,898	175,254	170,490
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	414,411	144,000	409,875
Total borrowings, non current	414,411	144,000	409,875
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	618,057	581,957	522,640
Payables to related parties	30,795	39,367	35,495
ACCRUALS AND DEFERRED INCOME			
Accruals	108,454	115,199	108,847
Total accruals and deferred income	108,454	115,199	108,847
Other payables	729,490	329,551	585,182
Total trade and other current payables	1,486,796	1,066,074	1,252,164
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	1,723,203	1,412,495	1,622,806
Total borrowings, current	1,723,203	1,412,495	1,622,806

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