

Statement of Financial position, Current/ non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	32,123,784	19,325,640	35,024,538	17,779,742	33,493,000	20,198,000
Investment property	2,090,000	7,023,122	2,090,000	2,090,000	2,090,000	7,206,000
Intangible assets other than goodwill	30,539	1,946	53,180	7,314	39,000	3,000
Right-of-use assets	1,331,937	724,325	1,503,767	817,683	1,496,000	845,000
Investments in subsidiaries		17,581,709		17,581,709		17,582,000
Investments in associates	821,484	812,212	877,477	812,212	884,000	812,000
Non-current biological assets	4,697,323	4,697,323	4,283,271	4,283,271	4,458,000	4,458,000
Deferred tax assets			101,891	96,891		
Non-current financial assets at fair value through other comprehensive income	10,583,446	10,583,446	10,252,817	10,252,817	11,846,000	11,846,000
Other non-current financial assets	70,875		70,875		70,000	
Total non-current assets	51,749,388	60,749,723	54,257,816	53,721,639	54,376,000	62,950,000
CURRENT ASSETS						
Current inventories	11,621,775	7,045,907	19,317,019	10,169,195	16,960,000	10,053,000
Trade and other current receivables	14,870,664	4,664,125	13,645,441	9,362,420	16,752,000	5,784,000
Cash and bank balances	2,166,706	399,231	2,203,414	445,023	2,088,000	403,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	28,659,145	12,109,263	35,165,874	19,976,638	35,800,000	16,240,000
Total current assets	28,659,145	12,109,263	35,165,874	19,976,638	35,800,000	16,240,000
Total assets	80,408,533	72,858,986	89,423,690	73,698,277	90,176,000	79,190,000
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	17,431,000	17,431,000	17,431,000	17,431,154	17,431,000	17,431,000
Statutory reserve	2,875,000	2,875,000	2,875,000	2,875,422	2,875,000	2,875,000
Other reserves	17,815,776	14,312,384	20,021,480	16,031,530	19,597,000	16,028,000
Retained earnings (accumulated Losses)	749,358	7,236,070	(761,115)	4,270,942	(968,000)	5,543,000
Total equity attributable to owners of parent	38,871,134		39,566,365		38,935,000	
Non-controlling interests	(191,301)		(106,325)		(159,000)	
Total equity	38,679,833	41,854,454	39,460,040	40,609,048	38,776,000	41,877,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,474,440	834,379	1,350,191	660,928	1,429,000	812,000
Total non-current provisions	1,474,440	834,379	1,350,191	660,928	1,429,000	812,000
Borrowings, non current	10,425,004	9,764,052	13,357,646	10,750,000	10,913,000	10,250,000
Non-current lease liabilities	1,170,963	496,898	1,065,372	295,131	922,000	571,000
Deferred tax liabilities	1,470,765	1,123,610	2,781,382	1,772,259	2,324,000	1,281,000
Total non-current liabilities	14,541,172	12,218,939	18,554,591	13,478,318	15,588,000	12,914,000
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	8,248,513	6,662,775	6,692,798	8,168,709	10,085,000	12,189,000
Borrowings, current	18,430,736	11,851,264	24,129,405	10,878,636	25,004,000	11,895,000
Current lease liabilities	315,945	271,554	583,763	563,566	710,000	315,000
Current tax liabilities, current	192,334		3,093		13,000	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	27,187,528	18,785,593	31,409,059	19,610,911	35,812,000	24,399,000
Total current liabilities	27,187,528	18,785,593	31,409,059	19,610,911	35,812,000	24,399,000
Total liabilities	41,728,700	31,004,532	49,963,650	33,089,229	51,400,000	37,313,000
Total equity and liabilities	80,408,533	72,858,986	89,423,690	73,698,277	90,176,000	79,190,000
Number of outstanding shares	197676923	197676923	197676923	197676923	197676923	197676923
Net assets per share	0.196	0.212	0.200	0.205	0.197	0.212

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
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 completed	2,090,000	7,023,122	2,090,000	2,090,000	2,090,000	7,206,000
Total investment properties at cost	2,090,000	7,023,122	2,090,000	2,090,000	2,090,000	7,206,000
INVESTMENT PROPERTIES AT FAIR VALUE						
Total Investment Properties	2,090,000	7,023,122	2,090,000	2,090,000	2,090,000	7,206,000
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	4,602,676	3,877,548	11,753,139	7,319,450	7,881,000	6,615,000
Current packaging and storage materials	4,104,059	2,819,897	3,837,927	2,875,995	4,702,000	3,220,000
Finished goods	3,041,615	714,651	3,621,062	633,791	5,155,000	897,000
Other inventories	531,777	193,497	864,507	62,377		
Allowance for slow moving and obsolete inventories	658,352	559,686	759,616	722,418	778,000	679,000
Total inventories, current	11,621,775	7,045,907	19,317,019	10,169,195	16,960,000	10,053,000
TRADE AND OTHER CURRENT RECEIVABLES						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
10 Aug 2025

Accounts receivables	8,942,466	3,778,217	7,788,659	3,230,800	13,003,000	3,193,000
Receivables due from related parties	2,860,802	(2,092,934)	3,796,256	2,762,467	206,000	1,696,000
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Advances	5,942,066	3,783,287	4,470,162	3,891,352	6,360,000	1,699,000
Total prepayments and accrued income	5,942,066	3,783,287	4,470,162	3,891,352	6,360,000	1,699,000
Allowance for expected credit losses	2,874,670	804,445	2,409,636	522,199	2,817,000	804,000
Total trade and other current receivables	14,870,664	4,664,125	13,645,441	9,362,420	16,752,000	5,784,000
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	435,064	384,828	453,515	405,211	354,000	340,000
Balances with banks	1,731,642	14,403	1,749,899	39,812	1,734,000	63,000
Total cash	2,166,706	399,231	2,203,414	445,023	2,088,000	403,000
CASH EQ UIVALENTS						
Total cash and cash equivalents	2,166,706	399,231	2,203,414	445,023	2,088,000	403,000
Total cash and bank balances	2,166,706	399,231	2,203,414	445,023	2,088,000	403,000
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	3,712,000	3,712,000	3,712,000	3,711,420	3,712,000	3,712,000
Revaluation surplus	11,067,185	7,563,793	14,030,754	10,042,185	12,014,000	8,445,000
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	3,036,591	3,036,591	2,278,726	2,277,925	3,871,000	3,871,000
Total reserves	17,815,776	14,312,384	20,021,480	16,031,530	19,597,000	16,028,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,474,440	834,379	1,350,191	660,928	1,429,000	812,000
Total non-current provisions for employee benefits	1,474,440	834,379	1,350,191	660,928	1,429,000	812,000
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	10,425,004	9,764,052	13,357,646	10,750,000	10,913,000	10,250,000
Total borrowings, non current	10,425,004	9,764,052	13,357,646	10,750,000	10,913,000	10,250,000
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	403,821	1,827,951	789,673	4,027,488	6,692,000	4,227,000
Payables to related parties	3,837,611	2,236,402	2,440,707	1,794,751	489,000	6,212,000
ACCRUALS AND DEFERRED INCOME						
Other payables	4,007,081	2,598,422	3,462,418	2,346,470	2,904,000	1,750,000
Total trade and other current payables	8,248,513	6,662,775	6,692,798	8,168,709	10,085,000	12,189,000
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	18,430,736	11,851,264	24,129,405	10,878,636	25,004,000	11,895,000
Total borrowings, current	18,430,736	11,851,264	24,129,405	10,878,636	25,004,000	11,895,000