

Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	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	31,619,580	19,004,551	34,204,508	17,305,311	33,493,000	20,198,000
Investment property	2,090,000	6,931,717	2,090,000	2,090,000	2,090,000	7,206,000
Intangible assets other than goodwill	27,748	2,917	45,905	4,216	39,000	3,000
Right-of-use assets	2,044,221	1,453,477	1,390,248	723,245	1,496,000	845,000
Investments in subsidiaries		17,581,709		17,581,709		17,582,000
Investments in associates	820,604	812,212	880,608	812,212	884,000	812,000
Non-current biological assets	4,775,752	4,775,752	4,216,513	4,216,513	4,458,000	4,458,000
Deferred tax assets			99,010	96,892		
Non-current financial assets at fair value through other comprehensive income	9,918,384	9,918,384	10,244,090	10,244,090	11,846,000	11,846,000
Other non-current financial assets	70,874		81,339		70,000	
Total non-current assets	51,367,163	60,480,719	53,252,221	53,074,188	54,376,000	62,950,000
CURRENT ASSETS						
Current inventories	19,587,985	8,692,033	15,409,971	9,284,277	16,960,000	10,053,000
Trade and other current receivables	16,873,511	6,536,986	11,197,464	9,050,682	16,752,000	5,784,000
Cash and bankbalances	1,615,294	313,659	1,389,142	427,786	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	38,076,790	15,542,678	27,996,577	18,762,745	35,800,000	16,240,000
Total current assets	38,076,790	15,542,678	27,996,577	18,762,745	35,800,000	16,240,000
Total assets	89,443,953	76,023,397	81,248,798	71,836,933	90,176,000	79,190,000
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	17,431,000	17,431,000	17,431,154	17,431,154	17,431,000	17,431,000
Statutory reserve	2,875,000	2,875,000	2,875,422	2,875,422	2,875,000	2,875,000
Other reserves	16,677,306	13,206,718	19,583,005	15,793,937	19,597,000	16,028,000
Retained earnings (accumulated Losses)	588,885	9,982,708	(1,753,642)	3,984,166	(968,000)	5,543,000
Total equity attributable to owners of parent	37,572,191		38,135,939		38,935,000	
Non-controlling interests	(210,468)		(129,770)		(159,000)	
Total equity	37,361,723	43,495,426	38,006,169	40,084,679	38,776,000	41,877,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,490,251	841,785	1,466,243	779,480	1,429,000	812,000
Total non-current provisions	1,490,251	841,785	1,466,243	779,480	1,429,000	812,000
Borrowings, non current	10,495,265	9,475,000	12,757,928	10,500,000	10,913,000	10,250,000
Non-current lease liabilities	1,791,773	1,098,821	617,676	455,868	922,000	571,000
Deferred tax liabilities	1,385,346	1,045,856	2,720,878	1,731,818	2,324,000	1,281,000
Total non-current liabilities	15,162,635	12,461,462	17,562,725	13,467,166	15,588,000	12,914,000
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	13,133,668	9,497,812	5,040,187	6,556,630	10,085,000	12,189,000
Borrowings, current	23,120,407	10,164,370	20,310,905	11,419,806	25,004,000	11,895,000
Current lease liabilities	415,482	404,327	328,812	308,652	710,000	315,000
Current tax liabilities, current	250,038				13,000	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	36,919,595	20,066,509	25,679,904	18,285,088	35,812,000	24,399,000
Total current liabilities	36,919,595	20,066,509	25,679,904	18,285,088	35,812,000	24,399,000
Total liabilities	52,082,230	32,527,971	43,242,629	31,752,254	51,400,000	37,313,000
Total equity and liabilities	89,443,953	76,023,397	81,248,798	71,836,933	90,176,000	79,190,000
Number of outstanding shares	197676923	197676923	197676923	197676923	197676923	197676923
Net assets per share	0.190	0.220	0.192	0.202	0.197	0.212

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	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 AT FAIR VALUE						
Investment properties completed	2,090,000	6,931,717	2,090,000	2,090,000	2,090,000	7,206,000
Total investment properties at fair value	2,090,000	6,931,717	2,090,000	2,090,000	2,090,000	7,206,000
Total Investment Properties	2,090,000	6,931,717	2,090,000	2,090,000	2,090,000	7,206,000
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	12,073,733	5,598,461	8,539,151	6,450,166	7,881,000	6,615,000
Current packaging and storage materials	3,750,637	2,594,708	3,887,093	2,958,789	4,702,000	3,220,000
Current agricultural produce	308,187	157,385	989,485	78,896		
Finished goods	3,955,985	728,370	2,738,314	467,949	5,155,000	897,000
Allowance for slow moving and obsolete inventories	500,557	386,891	744,072	671,523	778,000	679,000
Total inventories, current	19,587,985	8,692,033	15,409,971	9,284,277	16,960,000	10,053,000
TRADE AND OTHER CURRENT RECEIVABLES						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
09 Nov 2025

Accounts receivables	9,538,942	3,580,833	7,835,847	3,579,939	13,003,000	3,193,000
Receivables due from related parties	4,437,297	1,800,414	3,762,625	4,415,592	206,000	1,696,000
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Advances	5,859,888	1,970,669	2,405,704	1,848,514	6,360,000	1,699,000
Total prepayments and accrued income	5,859,888	1,970,669	2,405,704	1,848,514	6,360,000	1,699,000
Allowance for expected credit losses	2,962,616	814,930	2,806,712	793,363	2,817,000	804,000
Total trade and other current receivables	16,873,511	6,536,986	11,197,464	9,050,682	16,752,000	5,784,000
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	398,545	366,137	464,745	409,499	354,000	340,000
Balances with banks	1,216,749	(52,478)	924,397	18,287	1,734,000	63,000
Total cash	1,615,294	313,659	1,389,142	427,786	2,088,000	403,000
CASH EQ UIVALENTS						
Total cash and cash equivalents	1,615,294	313,659	1,389,142	427,786	2,088,000	403,000
Total cash and bank balances	1,615,294	313,659	1,389,142	427,786	2,088,000	403,000
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	3,712,000	3,712,000	3,711,420	3,711,420	3,712,000	3,712,000
Revaluation surplus	10,593,778	7,123,189	13,602,388	9,813,320	12,014,000	8,445,000
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	2,371,528	2,371,529	2,269,197	2,269,197	3,871,000	3,871,000
Total reserves	16,677,306	13,206,718	19,583,005	15,793,937	19,597,000	16,028,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,490,251	841,785	1,466,243	779,480	1,429,000	812,000
Total non-current provisions for employee benefits	1,490,251	841,785	1,466,243	779,480	1,429,000	812,000
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	10,495,265	9,475,000	12,757,928	10,500,000	10,913,000	10,250,000
Total borrowings, non current	10,495,265	9,475,000	12,757,928	10,500,000	10,913,000	10,250,000
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	1,052,295	3,156,082	(48,899)	3,274,931	6,692,000	4,227,000
Payables to related parties	5,431,820	3,133,009	2,568,313	1,794,751	489,000	6,212,000
ACCRUALS AND DEFERRED INCOME						
Other payables	6,649,553	3,208,721	2,520,773	1,486,948	2,904,000	1,750,000
Total trade and other current payables	13,133,668	9,497,812	5,040,187	6,556,630	10,085,000	12,189,000
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	23,120,407	10,164,370	20,310,905	11,419,806	25,004,000	11,895,000
Total borrowings, current	23,120,407	10,164,370	20,310,905	11,419,806	25,004,000	11,895,000