

	Actuals/Omani Rial/Unaudited					
Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	25,371,812	18,165,573	27,735,638	19,718,134	25,995,000	18,664,778
Investment property	7,206,000	7,206,000	7,205,830	7,205,830	7,206,000	7,206,000
Intangible assets other than goodwill	1,485	1,485	35,671	2,323	3,000	3,000
Right-of-use assets	2,137,670	1,563,470	1,405,215	789,088	2,207,000	1,643,000
Investments in subsidiaries	0	14,100,334	0	17,581,709	0	14,100,000
Investments in associates	4,852,500	4,805,000	860,931	812,212	4,805,000	4,805,000
Non-current biological assets	4,959,065	4,959,065	4,550,417	4,550,417	4,953,000	4,953,000
Non-current financial assets at fair value through other comprehensive income	9,426,875	9,426,875	11,521,885	11,521,884	9,706,000	9,706,000
Other non-current financial assets	70,875	0	70,875	0	71,000	0
Total non-current assets	54,026,282	60,227,802	53,386,462	62,181,597	54,946,000	61,080,778
CURRENT ASSETS						
Current inventories	14,296,466	8,756,766	12,762,983	7,547,601	14,248,000	9,904,000
Trade and other current receivables	19,756,187	9,484,848	16,558,633	7,753,196	18,538,000	4,930,000
Cash and bank balances	489,964	98,962	1,971,158	706,838	1,836,000	469,000
Other current financial assets					1,581,000	1,581,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	34,542,617	18,340,576	31,292,774	16,007,635	36,203,000	16,884,000
Total current assets	34,542,617	18,340,576	31,292,774	16,007,635	36,203,000	16,884,000
Total assets	88,568,899	78,568,378	84,679,236	78,189,232	91,149,000	77,964,778
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	17,431,154	17,431,154	17,431,154	17,431,154	17,431,154	17,431,154
Statutory reserve	3,194,000	3,194,000	2,875,000	2,875,000	3,194,000	3,194,000
Other reserves	19,953,469	12,278,272	18,832,577	15,263,577	20,706,000	12,998,000
Retained earnings (accumulated Losses)	3,453,636	11,704,521	50,541	6,462,373	1,462,846	10,641,624
Total equity attributable to owners of parent	44,032,259		39,189,272		42,794,000	
Non-controlling interests			(173,239)		0	
Total equity	44,032,259	44,607,947	39,016,033	42,032,104	42,794,000	44,264,778
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,320,657	888,594	1,471,696	831,096	1,194,000	825,000
Total non-current provisions	1,320,657	888,594	1,471,696	831,096	1,194,000	825,000
Borrowings, non current	9,398,441	9,000,000	12,923,038	10,044,206	9,575,000	9,250,000
Non-current lease liabilities	1,749,882	1,143,939	1,222,727	566,516	1,897,000	1,282,000
Deferred tax liabilities	1,233,989	497,293	1,628,805	1,201,363	1,305,000	595,000
Total non-current liabilities	13,702,969	11,529,826	17,246,266	12,643,181	13,971,000	11,952,000
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	10,721,756	11,103,379	5,377,924	11,065,723	9,810,000	9,513,000
Borrowings, current	19,210,434	10,947,226	22,629,313	12,158,846	23,781,000	11,825,000
Current lease liabilities	428,671	380,000	344,995	289,378	467,000	410,000
Current tax liabilities, current	472,810	0	64,705	0	326,000	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	30,833,671	22,430,605	28,416,937	23,513,947	34,384,000	21,748,000
Total current liabilities	30,833,671	22,430,605	28,416,937	23,513,947	34,384,000	21,748,000
Total liabilities	44,536,640	33,960,431	45,663,203	36,157,128	48,355,000	33,700,000
Total equity and liabilities	88,568,899	78,568,378	84,679,236	78,189,232	91,149,000	77,964,778
Number of outstanding shares	197676923	197676923	197676923	197676923	197676923	197676923
Net assets per share	0.223	0.226	0.197	0.213	0.216	0.224

	Actuals/Omani Rial/Unaudited					
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
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	7,206,000	7,206,000	7,205,830	7,205,830	7,206,000	7,206,000
Total investment properties at fair value	7,206,000	7,206,000	7,205,830	7,205,830	7,206,000	7,206,000
Total Investment Properties	7,206,000	7,206,000	7,205,830	7,205,830	7,206,000	7,206,000
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	7,864,494	4,196,023	5,558,410	4,322,988	7,711,000	6,584,000
Production supplies			3,790,960	2,848,708		
Current packaging and storage materials	3,305,754	2,884,183	1,174,860	335,325	3,526,000	2,790,000
Current agricultural produce	252,377	252,378			251,000	251,000
Finished goods	3,076,939	1,620,082	2,943,533	646,694	3,128,000	639,000
Allowance for slow moving and obsolete inventories	203,098	195,900	704,780	606,114	368,000	360,000
Total inventories, current	14,296,466	8,756,766	12,762,983	7,547,601	14,248,000	9,904,000

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 May 2026

TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	14,376,476	5,222,753	8,417,646	3,906,514	11,053,000	3,791,000
Receivables due from related parties	3,134,007	1,584,500	10,237,750	4,532,309	2,105,000	75,000
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Advances	3,951,325	3,477,008	745,071	139,262	6,142,000	1,190,000
Total prepayments and accrued income	3,951,325	3,477,008	745,071	139,262	6,142,000	1,190,000
Other receivables					944,000	674,000
Allowance for expected credit losses	1,705,621	799,413	2,841,834	824,889	1,706,000	800,000
Total trade and other current receivables	19,756,187	9,484,848	16,558,633	7,753,196	18,538,000	4,930,000
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	26,891	88,583	746,668	632,706	357,000	347,000
Balances with banks	463,073	10,379	1,224,490	74,132	1,479,000	122,000
Total cash	489,964	98,962	1,971,158	706,838	1,836,000	469,000
CASH EQUIVALENTS						
Total cash and cash equivalents	489,964	98,962	1,971,158	706,838	1,836,000	469,000
Total cash and bank balances	489,964	98,962	1,971,158	706,838	1,836,000	469,000
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	3,712,000	3,712,000	3,712,000	3,712,000	3,712,000	3,712,000
Revaluation surplus	9,536,594	6,242,397	11,573,396	8,004,396	10,010,000	6,683,000
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	1,899,875	1,899,875	3,547,181	3,547,181	2,179,000	2,179,000
Other reserves	4,805,000	424,000			4,805,000	424,000
Total reserves	19,953,469	12,278,272	18,832,577	15,263,577	20,706,000	12,998,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,320,657	888,594	1,471,696	831,096	1,194,000	825,000
Total non-current provisions for employee benefits	1,320,657	888,594	1,471,696	831,096	1,194,000	825,000
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	9,398,441	9,000,000	12,923,038	10,044,206	9,575,000	9,250,000
Total borrowings, non current	9,398,441	9,000,000	12,923,038	10,044,206	9,575,000	9,250,000
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	5,417,253	6,537,695	(5,059,148)	2,508,291	5,401,000	6,285,000
Payables to related parties	3,398,792	3,158,154	2,724,186	1,926,900	1,353,000	1,525,000
ACCRUALS AND DEFERRED INCOME						
Accruals	1,905,711	1,407,530	7,712,886	6,630,532	3,056,000	1,703,000
Total accruals and deferred income	1,905,711	1,407,530	7,712,886	6,630,532	3,056,000	1,703,000
Total trade and other current payables	10,721,756	11,103,379	5,377,924	11,065,723	9,810,000	9,513,000
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	18,210,434	9,947,226	20,653,563	9,978,846	22,487,000	10,702,000
Other borrowings, current	1,000,000	1,000,000	1,975,750	2,180,000	1,294,000	1,123,000
Total borrowings, current	19,210,434	10,947,226	22,629,313	12,158,846	23,781,000	11,825,000