

Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Actuals/Omani Rial/Unaudited Consolidated 30/09/2024	Consolidated 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	49,822	67,051	59,791
Intangible assets other than goodwill	47,362	53,361	51,384
Right-of-use assets	9,120	10,225	9,534
Deferred tax assets	91,111	91,239	91,111
Non-current financial assets at fair value through other comprehensive income	199,652	275,414	91,619
Total non-current assets	397,067	497,290	303,439
CURRENT ASSETS			
Current inventories	262,886	305,761	255,389
Trade and other current receivables	844,644	1,093,871	884,471
Cash and bank balances	285,903	490,128	563,264
Other current financial assets	1,126,750	700,000	950,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	2,520,183	2,589,760	2,653,124
Total current assets	2,520,183	2,589,760	2,653,124
Total assets	2,917,250	3,087,050	2,956,563
EQ UITY AND LIABILITIES			
EQ UITY			
Issued capital	2,100,000	2,100,000	2,100,000
Statutory reserve	620,620	608,689	620,620
Other reserves	(147,655)	(143,090)	(149,873)
Retained earnings (accumulated Losses)	63,175	112,840	107,959
Total equity attributable to owners of parent	2,636,140	2,678,439	2,678,706
Total equity	2,636,140	2,678,439	2,678,706
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	94,740	98,666	89,879
Total non-current provisions	94,740	98,666	89,879
Borrowings, non current	9,663	10,161	10,161
Total non-current liabilities	104,403	108,827	100,040
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	174,366	294,648	161,664
Current lease liabilities	1,196	1,196	968
Current tax liabilities, current	1,145	3,940	15,185
Total current liabilities other than liabilities included in disposal groups classified as held for sale	176,707	299,784	177,817
Total current liabilities	176,707	299,784	177,817
Total liabilities	281,110	408,611	277,857
Total equity and liabilities	2,917,250	3,087,050	2,956,563
Number of outstanding shares	21000000	21000000	21000000
Net assets per share	0.126	0.128	0.128

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Actuals/Omani Rial/Unaudited	
		Consolidated 30/09/2024	Consolidated 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			
OTHER NON-CURRENT NON-FINANCIALASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	195,362	244,034	246,648
Current packaging and storage materials	38,536	42,743	44,912
Finished goods	57,931	46,594	
Other inventories	2,728	4,061	
Allowance for slow moving and obsolete inventories	31,671	31,671	36,171
Total inventories, current	262,886	305,761	255,389
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,209,360	1,219,158	1,192,364
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	12,985	16,344	11,348
Advances	185,673	382,743	217,133
Total prepayments and accrued income	198,658	399,087	228,481
Allowance for expected credit losses	563,374	524,374	536,374
Total trade and other current receivables	844,644	1,093,871	884,471
CASH AND CASH EQ UIVALENTS			
CASH			
Cash on hand	11,417	15,135	11,303
Balances with banks	274,486	474,993	551,961
Total cash	285,903	490,128	563,264
CASH EQ UIVALENTS			

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

Total cash and cash equivalents	285,903	490,128	563,264
Total cash and bank balances	285,903	490,128	563,264
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Revaluation surplus	44,640	50,112	44,640
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(192,295)	(193,202)	(194,513)
Total reserves	(147,655)	(143,090)	(149,873)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	94,740	98,666	89,879
Total non-current provisions for employee benefits	94,740	98,666	89,879
BORROWINGS, NON CURRENT			
Other borrowings, non current	9,663	10,161	10,161
Total borrowings, non current	9,663	10,161	10,161
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	71,594	170,714	95,021
ACCRUALS AND DEFERRED INCOME			
Accruals	43,116	58,529	25,116
Total accruals and deferred income	43,116	58,529	25,116
Other payables	59,656	65,405	41,527
Total trade and other current payables	174,366	294,648	161,664
BORROWINGS, CURRENT			