

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	14,319,084	13,788,847	14,243,945
Right-of-use assets	119,898	3,841	126,560
Total non-current assets	14,438,982	13,792,688	14,370,505
CURRENT ASSETS			
Current inventories	1,536,050	1,750,281	1,601,533
Trade and other current receivables	2,464,749	2,158,034	2,016,805
Cash and bank balances	538,395	601,420	1,576,048
Other current financial assets			600,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	4,539,194	4,509,735	5,794,386
Total current assets	4,539,194	4,509,735	5,794,386
Total assets	18,978,176	18,302,423	20,164,891
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	5,034,238	4,576,580	4,576,580
Statutory reserve	1,603,904	1,425,686	1,525,527
Other reserves	1,392,295	1,392,295	1,392,295
Retained earnings (accumulated Losses)	4,438,090	3,651,028	5,334,498
Total equity	12,468,527	11,045,589	12,828,900
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	655,560	596,283	622,202
Total non-current provisions	655,560	596,283	622,202
Borrowings, non current	2,653,375	2,857,683	2,761,897
Non-current lease liabilities	80,864		80,864
Deferred tax liabilities	716,700	684,682	709,979
Total non-current liabilities	4,106,499	4,138,648	4,174,942
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	1,144,233	1,167,793	1,835,663
Borrowings, current	723,565	1,553,705	921,279
Current lease liabilities	25,639		24,239
Current tax liabilities, current	509,713	396,688	379,868
Total current liabilities other than liabilities included in disposal groups classified as held for sale	2,403,150	3,118,186	3,161,049
Total current liabilities	2,403,150	3,118,186	3,161,049
Total liabilities	6,509,649	7,256,834	7,335,991
Total equity and liabilities	18,978,176	18,302,423	20,164,891
Number of outstanding shares	50342377	45765798	45765798
Net assets per share	0.248	0.241	0.280

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	395,066	647,018	513,258
Work in progress	446,813	420,973	440,557
Current packaging and storage materials	199,815	217,652	226,652
Finished goods	110,122	101,228	72,764
Current spare parts	372,127	370,718	357,071
Current fuel	22,848	12,267	11,796
Other inventories	39,991	31,157	30,167
Allowance for slow moving and obsolete inventories	50,732	50,732	50,732
Total inventories, current	1,536,050	1,750,281	1,601,533
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	2,203,774	1,952,366	1,897,909
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	23,897	19,649	49,410
Advances	155,400	26,426	28,253
Total prepayments and accrued income	179,297	46,075	77,663
Other receivables	89,622	167,537	49,177
Allowance for expected credit losses	7,944	7,944	7,944
Total trade and other current receivables	2,464,749	2,158,034	2,016,805
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	294	191	9,549

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

Balances with banks	538,101	601,229	1,566,499
Total cash	538,395	601,420	1,576,048
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents			600,000
Total cash equivalents			600,000
Total cash and cash equivalents	538,395	601,420	2,176,048
Short-term deposits, not classified as cash equivalents			(600,000)
Total cash and bank balances	538,395	601,420	1,576,048
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Special and general reserve	12,405	12,405	12,405
Revaluation surplus	1,379,890	1,379,890	1,379,890
Total reserves	1,392,295	1,392,295	1,392,295
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	655,560	596,283	622,202
Total non-current provisions for employee benefits	655,560	596,283	622,202
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	2,653,375	2,857,683	2,761,897
Total borrowings, non current	2,653,375	2,857,683	2,761,897
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	370,586	384,545	625,951
Payables to related parties	5,737	6,983	708
ACCRUALS AND DEFERRED INCOME			
Other payables	767,910	776,265	1,209,004
Total trade and other current payables	1,144,233	1,167,793	1,835,663
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	723,565	1,553,705	921,279
Other borrowings, current	0	0	0
Total borrowings, current	723,565	1,553,705	921,279