

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/03/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Goodwill	0	0	0
Property, plant and equipment	6,205,140	6,229,810	6,320,264
Exploration and evaluation assets	0	0	0
Intangible assets other than goodwill	109,852	138,458	127,557
Right-of-use assets	603,775	628,511	616,214
Investments in subsidiaries	0	0	0
Investments in joint ventures	0	0	0
Investments in associates	0	0	0
Investments accounted for using equity method	0	0	0
Non-current biological assets	0	0	0
Total non-current assets	6,918,767	6,996,779	7,064,035
CURRENT ASSETS			
Current inventories	2,889,962	2,794,999	3,261,827
Trade and other current receivables	5,565,489	4,409,135	4,706,207
Cash and bank balances	1,834,831	892,146	2,019,928
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	10,290,282	8,096,280	9,987,962
Total current assets	10,290,282	8,096,280	9,987,962
Total assets	17,209,049	15,093,059	17,051,997
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	1,000,000	1,000,000	1,000,000
Share premium	0	0	0
Treasury shares	0	0	0
Statutory reserve	333,333	333,333	333,333
Retained earnings (accumulated Losses)	7,213,589	6,675,180	7,322,614
Total equity	8,546,922	8,008,513	8,655,947
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	584,715	530,926	537,835
Total non-current provisions	584,715	530,926	537,835
Non-current lease liabilities	721,446	722,539	721,684
Deferred tax liabilities	88,816	104,678	88,816
Total non-current liabilities	1,394,977	1,358,143	1,348,335
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	7,183,550	5,638,847	6,855,802
Borrowings, current	0	27,512	0
Current lease liabilities	2,137	827	2,107
Current tax liabilities, current	81,463	59,217	189,806
Total current liabilities other than liabilities included in disposal groups classified as held for sale	7,267,150	5,726,403	7,047,715
Total current liabilities	7,267,150	5,726,403	7,047,715
Total liabilities	8,662,127	7,084,546	8,396,050
Total equity and liabilities	17,209,049	15,093,059	17,051,997
Number of outstanding shares	1000000	1000000	1000000
Net assets per share	8.547	8.009	8.656

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/03/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
Tangible exploration and evaluation assets	0	0	0
Total Exploration and Evaluation Assets	0	0	0
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD			
Investments in associates using equity method	0	0	0
Investments in joint ventures accounted for using equity method	0	0	0
Total investments accounted for using equity method	0	0	0
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
OTHER NON-CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Raw materials	1,395,811	1,183,580	1,427,824
Current packaging and storage materials	1,175,340	1,069,678	1,121,417
Finished goods	516,349	628,202	892,691
Current spare parts	254,838	223,766	240,581
Allowance for slow moving and obsolete inventories	452,376	310,227	420,686
Total inventories, current	2,889,962	2,794,999	3,261,827
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,869,647	3,907,250	4,313,880
Receivables due from related parties	386,803	221,031	362,416
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
23 Oct 2025

Prepayments	107,801	74,280	98,049
Advances	277,186	190,015	65,679
Total prepayments and accrued income	384,987	264,295	163,728
Other receivables	142,183	175,990	74,924
Allowance for expected credit losses	218,131	159,431	208,741
Total trade and other current receivables	5,565,489	4,409,135	4,706,207
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	1,767	1,524	1,130
Balances with banks	933,064	790,622	1,119,688
Total cash	934,831	792,146	1,120,818
CASH EQUIVALENTS			
Total cash and cash equivalents	934,831	792,146	1,120,818
Short-term deposits, not classified as cash equivalents	900,000	100,000	900,000
Allowance for expected credit losses	0	0	890
Total cash and bank balances	1,834,831	892,146	2,019,928
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	584,715	530,926	537,835
Total non-current provisions for employee benefits	584,715	530,926	537,835
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	1,911,644	1,571,400	1,815,167
Payables to related parties	1,052,656	778,135	972,592
ACCRUALS AND DEFERRED INCOME			
Other payables	4,219,250	3,289,312	4,068,043
Total trade and other current payables	7,183,550	5,638,847	6,855,802
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	0	27,512	
Total borrowings, current	0	27,512	