

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/12/2025	Standalone 31/12/2024	Standalone 31/03/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6,502,322	6,139,856	6,320,264
Intangible assets other than goodwill	100,101	136,192	127,557
Right-of-use assets	597,554	622,291	616,214
Other non-current financial assets	377,076	191,400	0
Total non-current assets	7,577,053	7,089,739	7,064,035
CURRENT ASSETS			
Current inventories	3,214,888	2,945,560	3,261,827
Trade and other current receivables	5,450,605	5,633,560	4,706,207
Cash and bank balances	1,766,189	1,107,958	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	10,431,682	9,687,078	9,987,962
Total current assets	10,431,682	9,687,078	9,987,962
Total assets	18,008,735	16,776,817	17,051,997
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	1,000,000	1,000,000	1,000,000
Statutory reserve	333,333	333,333	333,333
Retained earnings (accumulated Losses)	7,617,837	7,086,856	7,322,614
Total equity	8,951,170	8,420,189	8,655,947
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	599,221	529,553	537,835
Total non-current provisions	599,221	529,553	537,835
Non-current lease liabilities	718,960	722,229	721,684
Deferred tax liabilities	88,816	104,678	88,816
Total non-current liabilities	1,406,997	1,356,460	1,348,335
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	7,495,559	6,676,126	6,855,802
Borrowings, current		190,099	
Current lease liabilities	2,233	2,077	2,107
Current tax liabilities, current	152,776	131,866	189,806
Total current liabilities other than liabilities included in disposal groups classified as held for sale	7,650,568	7,000,168	7,047,715
Total current liabilities	7,650,568	7,000,168	7,047,715
Total liabilities	9,057,565	8,356,628	8,396,050
Total equity and liabilities	18,008,735	16,776,817	17,051,997
Number of outstanding shares	1000000	1000000	1000000
Net assets per share	8.951	8.420	8.656

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/12/2025	Standalone 31/12/2024	Standalone 31/03/2025
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	1,335,125	1,137,719	1,427,824
Production supplies		231,012	
Current packaging and storage materials	1,272,808	1,058,780	1,121,417
Finished goods	796,301	898,616	892,691
Current spare parts	269,030		240,581
Allowance for slow moving and obsolete inventories	458,376	380,567	420,686
Total inventories, current	3,214,888	2,945,560	3,261,827
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,863,811	5,290,887	4,313,880
Receivables due from related parties	444,651	339,334	362,416
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	142,696	88,490	98,049
Advances	119,219	53,970	65,679
Total prepayments and accrued income	261,915	142,460	163,728
Other receivables	91,774	51,060	74,924
Allowance for expected credit losses	211,546	190,181	208,741
Total trade and other current receivables	5,450,605	5,633,560	4,706,207
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,049	3,134	1,130
Balances with banks	863,140	705,714	1,119,688
Total cash	866,189	708,848	1,120,818
CASH EQUIVALENTS			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
22 Jan 2026

Total cash and cash equivalents	866,189	708,848	1,120,818
Short-term deposits, not classified as cash equivalents	900,000	400,000	900,000
Allowance for expected credit losses		890	890
Total cash and bank balances	1,766,189	1,107,958	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	599,221	529,553	537,835
Total non-current provisions for employee benefits	599,221	529,553	537,835
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	2,057,446	1,793,017	1,815,167
Payables to related parties	1,367,968	850,080	972,592
ACCRUALS AND DEFERRED INCOME			
Accruals		3,607,860	
Total accruals and deferred income		3,607,860	
Other payables	4,070,145	425,169	4,068,043
Total trade and other current payables	7,495,559	6,676,126	6,855,802
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current		190,099	
Total borrowings, current		190,099	