

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Audited	
	Standalone 31/03/2025	Standalone 31/03/2024
STATEMENT OF FINANCIAL POSITION		
CONSOLIDATED AND SEPARATE		
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	6,320,264	6,379,077
Intangible assets other than goodwill	127,557	156,456
Right-of-use assets	616,214	641,112
Total non-current assets	7,064,035	7,176,645
CURRENT ASSETS		
Current inventories	3,261,827	2,894,246
Trade and other current receivables	4,706,207	4,892,252
Cash and bank balances	2,019,928	138,673
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	9,987,962	7,925,171
Total current assets	9,987,962	7,925,171
Total assets	17,051,997	15,101,816
EQUITY AND LIABILITIES		
EQUITY		
Issued capital	1,000,000	1,000,000
Share premium	0	0
Treasury shares	0	0
Statutory reserve	333,333	333,333
Retained earnings (accumulated Losses)	7,322,614	6,657,106
Total equity	8,655,947	7,990,439
LIABILITIES		
NON-CURRENT LIABILITIES		
NON-CURRENT PROVISIONS		
Non-current provisions for employee benefits	537,835	516,794
Total non-current provisions	537,835	516,794
Non-current lease liabilities	721,684	719,258
Deferred tax liabilities	88,816	104,678
Total non-current liabilities	1,348,335	1,340,730
CURRENT LIABILITIES		
CURRENT PROVISIONS		
Trade and other current payables	6,855,802	5,452,626
Borrowings, current	0	192,363
Current lease liabilities	2,107	2,247
Current tax liabilities, current	189,806	123,411
Total current liabilities other than liabilities included in disposal groups classified as held for sale	7,047,715	5,770,647
Total current liabilities	7,047,715	5,770,647
Total liabilities	8,396,050	7,111,377
Total equity and liabilities	17,051,997	15,101,816
Number of outstanding shares	1000000	1000000
Net assets per share	8.656	7.990

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Audited	
	Standalone 31/03/2025	Standalone 31/03/2024
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	1,427,824	1,077,499
Current packaging and storage materials	1,121,417	1,030,364
Finished goods	892,691	857,718
Current spare parts	240,581	202,326
Allowance for slow moving and obsolete inventories	420,686	273,661
Total inventories, current	3,261,827	2,894,246
TRADE AND OTHER CURRENT RECEIVABLES		
Accounts receivables	4,313,880	4,284,236
Receivables due from related parties	362,416	226,103
PREPAYMENTS, ADVANCES AND ACCRUED INCOME		
Prepayments	98,049	71,965
Advances	65,679	292,295
Total prepayments and accrued income	163,728	364,260
Other receivables	74,924	174,084
Allowance for expected credit losses	208,741	156,431
Total trade and other current receivables	4,706,207	4,892,252
CASH AND CASH EQUIVALENTS		
CASH		
Cash on hand	1,130	2,143
Balances with banks	1,119,688	137,420
Total cash	1,120,818	139,563
CASH EQUIVALENTS		

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 29 May 2025

Short-term deposits, classified as cash equivalents		0
Total cash equivalents		0
Total cash and cash equivalents	1,120,818	139,563
Short-term deposits, not classified as cash equivalents	900,000	
Allowance for expected credit losses	890	890
Total cash and bank balances	2,019,928	138,673
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	537,835	516,794
Total non-current provisions for employee benefits	537,835	516,794
BORROWINGS, NON CURRENT		
CURRENT LIABILITIES		
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS		
TRADE AND OTHER CURRENT PAYABLES		
Trade payable	1,815,167	1,945,464
Payables to related parties	972,592	622,671
ACCRUALS AND DEFERRED INCOME		
Other payables	4,068,043	2,884,491
Total trade and other current payables	6,855,802	5,452,626
BORROWINGS, CURRENT		
Borrowings from banks and other financial institutions, current	0	192,363
Total borrowings, current	0	192,363