

| Statement of Financial position, Current/ non-current                                                                                          | Actuals/Omani Rial/Audited |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|
|                                                                                                                                                | Standalone<br>31/03/2026   | Standalone<br>31/03/2025 |
| <b>STATEMENT OF FINANCIAL POSITION</b>                                                                                                         |                            |                          |
| <b>CONSOLIDATED AND SEPARATE</b>                                                                                                               |                            |                          |
| <b>ASSETS</b>                                                                                                                                  |                            |                          |
| <b>NON-CURRENT ASSETS</b>                                                                                                                      |                            |                          |
| Property, plant and equipment                                                                                                                  | 7,197,226                  | 6,320,264                |
| Intangible assets other than goodwill                                                                                                          | 102,022                    | 127,557                  |
| Right-of-use assets                                                                                                                            | 591,316                    | 616,214                  |
| <b>Total non-current assets</b>                                                                                                                | <b>7,890,564</b>           | <b>7,064,035</b>         |
| <b>CURRENT ASSETS</b>                                                                                                                          |                            |                          |
| <b>Current inventories</b>                                                                                                                     | <b>3,150,682</b>           | <b>3,261,827</b>         |
| Trade and other current receivables                                                                                                            | 5,031,145                  | 4,709,242                |
| Cash and bank balances                                                                                                                         | 1,782,412                  | 2,019,928                |
| <b>Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners</b> | <b>9,964,239</b>           | <b>9,990,997</b>         |
| <b>Total current assets</b>                                                                                                                    | <b>9,964,239</b>           | <b>9,990,997</b>         |
| <b>Total assets</b>                                                                                                                            | <b>17,854,803</b>          | <b>17,055,032</b>        |
| <b>EQUITY AND LIABILITIES</b>                                                                                                                  |                            |                          |
| <b>EQUITY</b>                                                                                                                                  |                            |                          |
| Issued capital                                                                                                                                 | 1,000,000                  | 1,000,000                |
| Statutory reserve                                                                                                                              | 333,333                    | 333,333                  |
| Retained earnings (accumulated Losses)                                                                                                         | 7,832,181                  | 7,322,614                |
| <b>Total equity</b>                                                                                                                            | <b>9,165,514</b>           | <b>8,655,947</b>         |
| <b>LIABILITIES</b>                                                                                                                             |                            |                          |
| <b>NON-CURRENT LIABILITIES</b>                                                                                                                 |                            |                          |
| <b>NON-CURRENT PROVISIONS</b>                                                                                                                  |                            |                          |
| Non-current provisions for employee benefits                                                                                                   | 615,772                    | 537,835                  |
| <b>Total non-current provisions</b>                                                                                                            | <b>615,772</b>             | <b>537,835</b>           |
| Non-current lease liabilities                                                                                                                  | 719,415                    | 721,684                  |
| Deferred tax liabilities                                                                                                                       | 96,548                     | 88,816                   |
| <b>Total non-current liabilities</b>                                                                                                           | <b>1,431,735</b>           | <b>1,348,335</b>         |
| <b>CURRENT LIABILITIES</b>                                                                                                                     |                            |                          |
| <b>CURRENT PROVISIONS</b>                                                                                                                      |                            |                          |
| Trade and other current payables                                                                                                               | 7,072,763                  | 6,858,837                |
| Current lease liabilities                                                                                                                      | 2,233                      | 2,107                    |
| Current tax liabilities, current                                                                                                               | 182,558                    | 189,806                  |
| <b>Total current liabilities other than liabilities included in disposal groups classified as held for sale</b>                                | <b>7,257,554</b>           | <b>7,050,750</b>         |
| <b>Total current liabilities</b>                                                                                                               | <b>7,257,554</b>           | <b>7,050,750</b>         |
| <b>Total liabilities</b>                                                                                                                       | <b>8,689,289</b>           | <b>8,399,085</b>         |
| <b>Total equity and liabilities</b>                                                                                                            | <b>17,854,803</b>          | <b>17,055,032</b>        |
| Number of outstanding shares                                                                                                                   | 1000000                    | 1000000                  |
| Net assets per share                                                                                                                           | 9.166                      | 8.656                    |

| Subclassifications of Assets, Liabilities and Equity, Current, Non-current | Actuals/Omani Rial/Audited |                          |
|----------------------------------------------------------------------------|----------------------------|--------------------------|
|                                                                            | Standalone<br>31/03/2026   | Standalone<br>31/03/2025 |
| <b>SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES</b>              |                            |                          |
| <b>CONSOLIDATED AND SEPARATE</b>                                           |                            |                          |
| <b>ASSETS</b>                                                              |                            |                          |
| <b>NON-CURRENT ASSETS</b>                                                  |                            |                          |
| <b>EXPLORATION AND EVALUATION ASSETS</b>                                   |                            |                          |
| <b>INVESTMENT ACCOUNTED FOR USING EQUITY METHOD</b>                        |                            |                          |
| <b>INVESTMENT PROPERTIES</b>                                               |                            |                          |
| <b>INVESTMENT PROPERTIES AT COST</b>                                       |                            |                          |
| <b>INVESTMENT PROPERTIES AT FAIR VALUE</b>                                 |                            |                          |
| <b>OTHER NON-CURRENT NON-FINANCIAL ASSETS</b>                              |                            |                          |
| <b>CURRENT ASSETS</b>                                                      |                            |                          |
| <b>INVENTORIES</b>                                                         |                            |                          |
| Raw materials                                                              | 1,133,650                  | 1,427,824                |
| Current packaging and storage materials                                    | 1,171,308                  | 1,121,417                |
| Finished goods                                                             | 1,000,285                  | 892,691                  |
| Current spare parts                                                        | 272,437                    | 240,581                  |
| Allowance for slow moving and obsolete inventories                         | 426,998                    | 420,686                  |
| <b>Total inventories, current</b>                                          | <b>3,150,682</b>           | <b>3,261,827</b>         |
| <b>TRADE AND OTHER CURRENT RECEIVABLES</b>                                 |                            |                          |
| Accounts receivables                                                       | 4,021,376                  | 4,313,880                |
| Receivables due from related parties                                       | 638,638                    | 362,416                  |
| <b>PREPAYMENTS, ADVANCES AND ACCRUED INCOME</b>                            |                            |                          |
| Prepayments                                                                | 130,690                    | 98,049                   |
| Advances                                                                   | 302,568                    | 65,679                   |
| <b>Total prepayments and accrued income</b>                                | <b>433,258</b>             | <b>163,728</b>           |
| Other receivables                                                          | 149,696                    | 77,959                   |
| Allowance for expected credit losses                                       | 211,823                    | 208,741                  |
| <b>Total trade and other current receivables</b>                           | <b>5,031,145</b>           | <b>4,709,242</b>         |
| <b>CASH AND CASH EQUIVALENTS</b>                                           |                            |                          |
| <b>CASH</b>                                                                |                            |                          |
| Cash on hand                                                               | 2,182                      | 1,130                    |
| Balances with banks                                                        | 1,381,120                  | 1,119,688                |
| <b>Total cash</b>                                                          | <b>1,383,302</b>           | <b>1,120,818</b>         |
| <b>CASH EQUIVALENTS</b>                                                    |                            |                          |
| <b>Total cash and cash equivalents</b>                                     | <b>1,383,302</b>           | <b>1,120,818</b>         |
| Short-term deposits, not classified as cash equivalents                    | 400,000                    | 900,000                  |
| Allowance for expected credit losses                                       | 890                        | 890                      |

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 02 Jun 2026

|                                                           |                  |                  |
|-----------------------------------------------------------|------------------|------------------|
| Total cash and bank balances                              | 1,782,412        | 2,019,928        |
| <b>OTHER CURRENT NON-FINANCIAL ASSETS</b>                 |                  |                  |
| <b>EQUITY</b>                                             |                  |                  |
| <b>OTHER RESERVES</b>                                     |                  |                  |
| <b>LIABILITIES</b>                                        |                  |                  |
| <b>NON-CURRENT LIABILITIES</b>                            |                  |                  |
| <b>NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>       |                  |                  |
| Employee End of Term Benefits, non current                | 615,772          | 537,835          |
| <b>Total non-current provisions for employee benefits</b> | <b>615,772</b>   | <b>537,835</b>   |
| <b>BORROWINGS, NON CURRENT</b>                            |                  |                  |
| <b>CURRENT LIABILITIES</b>                                |                  |                  |
| <b>CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>           |                  |                  |
| <b>TRADE AND OTHER CURRENT PAYABLES</b>                   |                  |                  |
| Trade payable                                             | 2,006,542        | 1,815,167        |
| Payables to related parties                               | 1,563,498        | 972,592          |
| <b>ACCRUALS AND DEFERRED INCOME</b>                       |                  |                  |
| Accruals                                                  | 685,712          | 759,950          |
| <b>Total accruals and deferred income</b>                 | <b>685,712</b>   | <b>759,950</b>   |
| Other payables                                            | 2,817,011        | 3,311,128        |
| <b>Total trade and other current payables</b>             | <b>7,072,763</b> | <b>6,858,837</b> |
| <b>BORROWINGS, CURRENT</b>                                |                  |                  |