

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	17,550,670	16,932,147	17,492,282
Right-of-use assets	2,104,998	1,005,499	2,209,951
Total non-current assets	19,655,668	17,937,646	19,702,233
CURRENT ASSETS			
Current inventories	5,990,274	5,379,327	5,618,787
Current financial assets at fair value through profit or loss	101,966		
Trade and other current receivables	7,524,916	7,499,621	6,528,563
Cash and bank balances	883,116	845,733	910,071
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	14,500,272	13,724,681	13,057,421
Total current assets	14,500,272	13,724,681	13,057,421
Total assets	34,155,940	31,662,327	32,759,654
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	2,000,000	2,000,000	2,000,000
Share premium	364,263	364,263	364,263
Statutory reserve	666,667	632,835	666,667
Other reserves	10,892,250	10,892,250	10,892,250
Retained earnings (accumulated Losses)	3,158,142	3,082,138	3,684,237
Total equity	17,081,322	16,971,486	17,607,417
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	825,669	822,160	770,518
Total non-current provisions	825,669	822,160	770,518
Non-current lease liabilities	2,203,201	926,516	2,254,746
Deferred tax liabilities	1,930,936	1,975,208	1,951,040
Total non-current liabilities	4,959,806	3,723,884	4,976,304
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	6,974,983	7,943,835	6,253,206
Borrowings, current	4,924,021	2,690,484	3,500,000
Current lease liabilities	112,074	160,808	112,074
Current tax liabilities, current	103,734	171,830	310,653
Total current liabilities other than liabilities included in disposal groups classified as held for sale	12,114,812	10,966,957	10,175,933
Total current liabilities	12,114,812	10,966,957	10,175,933
Total liabilities	17,074,618	14,690,841	15,152,237
Total equity and liabilities	34,155,940	31,662,327	32,759,654
Number of outstanding shares	20000000	20000000	20000000
Net assets per share	0.854	0.849	0.880

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
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	3,069,609	2,459,278	2,923,146
Current inventories in transit	531,713	759,553	206,961
Work in progress	33,176	40,381	14,570
Current packaging and storage materials	1,061,599	927,574	837,675
Finished goods	1,236,056	1,212,006	1,624,949
Current spare parts	229,892	172,413	203,364
Allowance for slow moving and obsolete inventories	171,771	191,878	191,878
Total inventories, current	5,990,274	5,379,327	5,618,787
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	7,664,008	8,034,620	6,982,468
Receivables due from related parties	322	545	493
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	181,405	150,767	34,908
Advances	608,658	212,768	441,317
Total prepayments and accrued income	790,063	363,535	476,225
Other receivables	38,639	69,036	37,493
Allowance for expected credit losses	968,116	968,115	968,116
Total trade and other current receivables	7,524,916	7,499,621	6,528,563
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	10,257	10,499	8,613
Balances with banks	872,859	835,234	901,458

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
24 Jul 2025

Total cash	883,116	845,733	910,071
CASH EQ UIVALENTS			
Total cash and cash equivalents	883,116	845,733	910,071
Total cash and bank balances	883,116	845,733	910,071
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
OTHER RESERVES			
Revaluation surplus	10,892,250	10,892,250	10,892,250
Total reserves	10,892,250	10,892,250	10,892,250
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	825,669	822,160	770,518
Total non-current provisions for employee benefits	825,669	822,160	770,518
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	3,839,580	4,264,317	2,673,334
Payables to related parties	56,265	45,697	118,874
ACCRUALS AND DEFERRED INCOME			
Accruals	2,412,000	3,051,142	2,682,591
Total accruals and deferred income	2,412,000	3,051,142	2,682,591
Other payables	667,138	582,679	778,407
Total trade and other current payables	6,974,983	7,943,835	6,253,206
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	4,924,021	2,690,484	3,500,000
Total borrowings, current	4,924,021	2,690,484	3,500,000