

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	17,669,210	17,553,604	17,753,163
Right-of-use assets	2,185,849	2,158,235	2,238,499
Total non-current assets	19,855,059	19,711,839	19,991,662
CURRENT ASSETS			
Current inventories	4,772,102	5,664,607	5,452,184
Trade and other current receivables	7,754,247	8,316,781	6,750,389
Cash and bank balances	238,200	530,419	221,787
Other current financial assets		100,000	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	12,764,549	14,611,807	12,424,360
Total current assets	12,764,549	14,611,807	12,424,360
Total assets	32,619,608	34,323,646	32,416,022
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	666,667	666,667
Other reserves	10,892,250	10,892,250	10,892,250
Retained earnings (accumulated Losses)	2,659,879	3,043,782	3,107,362
Total equity	16,583,059	16,966,962	17,030,542
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	875,254	834,639	861,078
Total non-current provisions	875,254	834,639	861,078
Non-current lease liabilities	2,304,112	2,227,284	2,338,407
Deferred tax liabilities	1,889,352	1,939,871	1,904,745
Total non-current liabilities	5,068,718	5,001,794	5,104,230
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	6,529,011	6,926,287	5,815,870
Borrowings, current	4,149,113	4,931,258	4,200,334
Current lease liabilities	141,215	112,074	141,215
Current tax liabilities, current	148,492	385,271	123,831
Total current liabilities other than liabilities included in disposal groups classified as held for sale	10,967,831	12,354,890	10,281,250
Total current liabilities	10,967,831	12,354,890	10,281,250
Total liabilities	16,036,549	17,356,684	15,385,480
Total equity and liabilities	32,619,608	34,323,646	32,416,022
Number of outstanding shares	20000000	20000000	20000000
Net assets per share	0.829	0.848	0.852

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
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	1,975,576	2,706,005	2,181,588
Current inventories in transit	124,112	464,908	471,636
Work in progress	40,649	50,573	29,221
Current packaging and storage materials	714,094	967,829	821,641
Finished goods	1,847,002	1,428,058	1,873,292
Current spare parts	233,812	230,194	237,949
Allowance for slow moving and obsolete inventories	163,143	182,960	163,143
Total inventories, current	4,772,102	5,664,607	5,452,184
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	8,017,308	8,418,746	7,270,348
Receivables due from related parties	282	186	366
PREPAYMENTS, ADVANCES AND ACCRUED INCOME			
Prepayments	398,581	228,600	180,972
Advances	242,989	597,449	230,551
Total prepayments and accrued income	641,570	826,049	411,523
Other receivables	63,203	39,916	36,268
Allowance for expected credit losses	968,116	968,116	968,116
Total trade and other current receivables	7,754,247	8,316,781	6,750,389
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	2,256	6,267	1,690
Balances with banks	235,944	524,152	220,097

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
23 Apr 2026

Total cash	238,200	530,419	221,787
CASH EQ UIVALENTS			
Total cash and cash equivalents	238,200	530,419	221,787
Total cash and bank balances	238,200	530,419	221,787
OTHER CURRENT NON-FINANCIAL ASSETS			
EQ UITY			
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	875,254	834,639	861,078
Total non-current provisions for employee benefits	875,254	834,639	861,078
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
TRADE AND OTHER CURRENT PAYABLES			
Trade payable	3,077,928	3,604,512	2,758,260
Payables to related parties	25,093	62,874	61,913
ACCRUALS AND DEFERRED INCOME			
Accruals	2,405,165	2,693,302	2,389,576
Total accruals and deferred income	2,405,165	2,693,302	2,389,576
Dividend payables	500,000		
Other payables	520,825	565,599	606,121
Total trade and other current payables	6,529,011	6,926,287	5,815,870
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	4,149,113	4,931,258	4,200,334
Total borrowings, current	4,149,113	4,931,258	4,200,334