

	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	30/06/2025	30/06/2025	30/06/2024	30/06/2024	Consolidated	Standalone
STATEMENT OF FINANCIAL POSITION					31/12/2024	31/12/2024
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	154,143				154,143	
Property, plant and equipment	53,029,455	13,795,497	46,287,615	14,515,166	51,246,807	14,297,147
Investment property	12,526,654	2,312,000	12,244,364	2,219,117	12,526,653	2,312,000
Intangible assets other than goodwill	30,327		13,359		25,714	
Right-of-use assets	4,988,078	1,075,452	3,197,682	30,562	4,119,543	30,562
Investments in subsidiaries		20,002,270		18,522,501		20,787,285
Investments accounted for using equity method	8,854,145		9,070,837	564,002	8,505,842	
Deferred tax assets	1,983,029		1,555,295		1,969,882	
Non-current financial assets at fair value through other comprehensive income	370,000	370,000	399,655	399,655	370,000	370,000
Non-current receivables from related parties	4,796,969	4,796,969			4,796,969	4,796,969
Total non-current assets	86,732,800	42,352,188	72,768,807	36,251,003	83,715,553	42,593,963
CURRENT ASSETS						
Current inventories	21,254,643	19,178,547	22,989,482	20,272,816	31,567,590	29,762,916
Current financial assets at fair value through profit or loss	182,229	182,229	142,001	142,001	532,228	532,228
Trade and other current receivables	44,668,791	59,838,249	57,385,061	64,229,218	38,217,342	49,966,581
Cash and bank balances	28,982,518	27,074,320	10,480,373	9,930,631	13,571,249	11,360,860
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	95,088,181	106,273,345	90,996,917	94,574,666	83,888,409	91,622,585
Total current assets	95,088,181	106,273,345	90,996,917	94,574,666	83,888,409	91,622,585
Total assets	181,820,981	148,625,533	163,765,724	130,825,669	167,603,962	134,216,548
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	16,537,500	16,537,500	15,750,000	15,750,000	15,750,000	15,750,000
Statutory reserve	6,183,559	5,250,000	6,216,666	5,250,000	6,183,559	5,250,000
Other reserves	2,778,224	2,778,224	2,649,655	2,649,655	2,778,224	2,778,224
Retained earnings (accumulated Losses)	53,514,474	54,448,033	49,856,673	50,823,339	53,407,711	54,341,270
Total equity attributable to owners of parent	79,013,757		74,472,994		78,119,494	
Non-controlling interests	(2,234,169)		(1,288,966)		(1,723,391)	
Total equity	76,779,588	79,013,757	73,184,028	74,472,994	76,396,103	78,119,494
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	998,045	173,893	890,016	137,665	940,957	147,253
Total non-current provisions	998,045	173,893	890,016	137,665	940,957	147,253
Borrowings, non current	19,761,221		20,780,024		19,462,772	
Non-current lease liabilities	5,664,451	1,059,353	3,757,712	35,990	4,718,956	26,155
Deferred tax liabilities	1,051,434	620,586	943,159	513,729	1,051,120	620,586
Total non-current liabilities	27,475,151	1,853,832	26,370,911	687,384	26,173,805	793,994
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	11,517,369	7,579,473	18,285,981	15,587,427	15,647,104	11,266,040
Borrowings, current	64,345,730	58,614,323	44,421,338	38,663,433	47,049,232	41,886,171
Current lease liabilities	155,309	30,251	77,442		169,825	9,835
Current tax liabilities, current	1,012,448	998,511	890,638	879,044	1,632,507	1,605,628
Other current non-financial liabilities	535,386	535,386	535,386	535,387	535,386	535,386
Total current liabilities other than liabilities included in disposal groups classified as held for sale	77,566,242	67,757,944	64,210,785	55,665,291	65,034,054	55,303,060
Total current liabilities	77,566,242	67,757,944	64,210,785	55,665,291	65,034,054	55,303,060
Total liabilities	105,041,393	69,611,776	90,581,696	56,352,675	91,207,859	56,097,054
Total equity and liabilities	181,820,981	148,625,533	163,765,724	130,825,669	167,603,962	134,216,548
Number of outstanding shares	165375000	165375000	157500000	157500000	157500000	157500000
Net assets per share	0.464	0.478	0.465	0.473	0.485	0.490

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQ UITY METHOD						
Investments in associates using equity method	8,854,145		9,070,837	564,002	8,505,842	
Total investments accounted for using equity method	8,854,145		9,070,837	564,002	8,505,842	
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	12,526,654	2,312,000	12,244,364	2,219,117	12,526,653	2,312,000
Total investment properties at cost	12,526,654	2,312,000	12,244,364	2,219,117	12,526,653	2,312,000
INVESTMENT PROPERTIES AT FAIR VALUE						
Total Investment Properties	12,526,654	2,312,000	12,244,364	2,219,117	12,526,653	2,312,000
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	18,198,561	17,667,784	20,368,574	18,792,520	29,860,780	28,989,341
Work in progress					10,170	
Current packaging and storage materials	2,159,221	1,170,669	1,899,500	1,021,797	1,833,667	951,929

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Aug 2025

Finished goods	2,030,489	1,215,404	1,980,964	1,514,976	970,772	676,990
Allowance for slow moving and obsolete inventories	1,133,628	875,310	1,259,556	1,056,477	1,107,799	855,344
Total inventories, current	21,254,643	19,178,547	22,989,482	20,272,816	31,567,590	29,762,916
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	22,176,083	15,188,438	24,906,343	18,339,473	20,540,361	14,635,204
Receivables due from related parties	8,148,652	29,789,027	12,989,326	26,239,572	8,489,043	25,897,915
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	11,093,988	10,896,939	13,647,826	13,647,826	4,280,807	2,999,209
Advances	2,593,388	1,776,542	3,928,661	2,410,386	4,576,743	4,259,818
Total prepayments and accrued income	13,687,376	12,673,481	17,576,487	16,058,212	8,857,550	7,259,027
Other receivables	4,052,598	3,685,404	4,809,956	4,809,956	3,334,919	3,332,361
Allowance for expected credit losses	3,395,918	1,498,101	2,897,051	1,217,995	3,004,531	1,157,926
Total trade and other current receivables	44,668,791	59,838,249	57,385,061	64,229,218	38,217,342	49,966,581
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	91,462		197,554		72,937	
Balances with banks	9,391,056	7,574,320	2,782,819	2,430,631	5,998,312	3,860,860
Total cash	9,482,518	7,574,320	2,980,373	2,430,631	6,071,249	3,860,860
CASH EQ UIVALENTS						
Short-term deposits, classified as cash equivalents	19,500,000	19,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Total cash equivalents	19,500,000	19,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Total cash and cash equivalents	28,982,518	27,074,320	10,480,373	9,930,631	13,571,249	11,360,860
Total cash and bank balances	28,982,518	27,074,320	10,480,373	9,930,631	13,571,249	11,360,860
OTHER CURRENT NON-FINANCIAL ASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Foreign currency translation reserve	6,483	6,483			6,483	6,483
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	271,741	271,741	149,655	149,655	271,741	271,741
Total reserves	2,778,224	2,778,224	2,649,655	2,649,655	2,778,224	2,778,224
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	998,045	173,893	890,016	137,665	940,957	147,253
Total non-current provisions for employee benefits	998,045	173,893	890,016	137,665	940,957	147,253
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	19,761,221		20,780,024		19,462,772	
Total borrowings, non current	19,761,221		20,780,024		19,462,772	
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	5,408,355	3,246,442	12,052,792	8,844,831	7,648,113	5,116,201
Payables to related parties	342,944	610,622	196,191	1,652,358	1,287,469	1,058,480
ACCRUALS AND DEFERRED INCOME						
Accruals	5,467,038	3,647,409	5,712,963	4,990,238	6,411,522	4,791,359
Total accruals and deferred income	5,467,038	3,647,409	5,712,963	4,990,238	6,411,522	4,791,359
Other payables	299,032	75,000	324,035	100,000	300,000	300,000
Total trade and other current payables	11,517,369	7,579,473	18,285,981	15,587,427	15,647,104	11,266,040
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	64,345,730	58,614,323	44,421,338	38,663,433	47,049,232	41,886,171
Total borrowings, current	64,345,730	58,614,323	44,421,338	38,663,433	47,049,232	41,886,171