

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	154,143				154,143	
Property, plant and equipment	52,962,355	13,592,121	45,325,422	14,141,320	51,246,807	14,297,147
Investment property	12,526,654	2,312,000	12,314,246	2,219,117	12,526,653	2,312,000
Intangible assets other than goodwill	363,254	0	12,535		25,714	
Right-of-use assets	5,168,483	1,075,452	3,141,879	30,562	4,119,543	30,562
Investments in subsidiaries		19,409,183		17,765,942		20,787,285
Investments in associates	8,978,484	0				
Investments accounted for using equity method			8,517,126		8,505,842	
Deferred tax assets	1,983,029	0	1,552,331		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	4,924,967	4,924,967			4,796,969	4,796,969
Total non-current assets	87,431,369	41,683,723	71,263,194	34,556,596	83,715,553	42,593,963
CURRENT ASSETS						
Current inventories	26,642,511	24,880,927	33,878,295	31,617,869	31,567,590	29,762,916
Current financial assets at fair value through profit or loss	32,229	32,229	537,217	537,217	532,228	532,228
Trade and other current receivables	39,201,462	54,081,793	65,171,974	72,726,995	38,217,342	49,966,581
Cash and bank balances	28,309,274	26,593,763	13,969,656	12,556,539	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	94,185,476	105,588,712	113,557,142	117,438,620	83,888,409	91,622,585
Total current assets	94,185,476	105,588,712	113,557,142	117,438,620	83,888,409	91,622,585
Total assets	181,616,845	147,272,435	184,820,336	151,995,216	167,603,962	134,216,548
EQUITY AND LIABILITIES						
EQUITY						
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	5,250,000	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)	55,569,809	56,503,368	52,232,692	52,232,692	53,407,711	54,341,270
Total equity attributable to owners of parent	81,069,092		75,882,347		78,119,494	
Non-controlling interests	(2,494,809)		(1,622,878)		(1,723,391)	
Total equity	78,574,283	81,069,092	74,259,469	75,882,347	76,396,103	78,119,494
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	977,818	177,939	945,938	138,263	940,957	147,253
Total non-current provisions	977,818	177,939	945,938	138,263	940,957	147,253
Borrowings, non current	19,648,042		20,403,532		19,462,772	
Non-current lease liabilities	5,852,870	1,059,353	3,635,003		4,718,956	26,155
Deferred tax liabilities	1,051,434	620,586	932,723	513,729	1,051,120	620,586
Total non-current liabilities	27,530,164	1,857,878	25,917,196	651,992	26,173,805	793,994
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	13,378,616	8,245,543	23,935,760	19,686,608	15,647,104	11,266,040
Borrowings, current	60,242,038	54,368,405	58,676,906	53,904,873	47,049,232	41,886,171
Current lease liabilities	179,834	30,251	184,983	35,990	169,825	9,835
Current tax liabilities, current	1,476,524	1,465,880	1,310,636	1,298,020	1,632,507	1,605,628
Other current non-financial liabilities	235,386	235,386	535,386	535,386	535,386	535,386
Total current liabilities other than liabilities included in disposal groups classified as held for sale	75,512,398	64,345,465	84,643,671	75,460,877	65,034,054	55,303,060
Total current liabilities	75,512,398	64,345,465	84,643,671	75,460,877	65,034,054	55,303,060
Total liabilities	103,042,562	66,203,343	110,560,867	76,112,869	91,207,859	56,097,054
Total equity and liabilities	181,616,845	147,272,435	184,820,336	151,995,216	167,603,962	134,216,548
Number of outstanding shares	165375000	165375000	157500000	157500000	157500000	157500000
Net assets per share	0.475	0.490	0.471	0.482	0.485	0.490

					Actuals/Omani Rial/Unaudited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	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			8,517,126		8,505,842	
Total investments accounted for using equity method			8,517,126		8,505,842	
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	12,526,654	2,312,000	12,314,246	2,219,117	12,526,653	2,312,000
Total investment properties at cost	12,526,654	2,312,000	12,314,246	2,219,117	12,526,653	2,312,000
INVESTMENT PROPERTIES AT FAIR VALUE						
Total Investment Properties	12,526,654	2,312,000	12,314,246	2,219,117	12,526,653	2,312,000
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	17,812,252	17,190,338	31,019,568	30,036,656	29,860,780	28,989,341
Production supplies	5,481,853	5,481,853				

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Work in progress	8,965		47,705		10,170	
Current packaging and storage materials	2,187,765	1,204,193	1,961,955	1,556,868	1,833,667	951,929
Finished goods	2,251,683	1,841,101	2,093,293	1,062,433	970,772	676,990
Allowance for slow moving and obsolete inventories	1,100,007	836,558	1,244,226	1,038,088	1,107,799	855,344
Total inventories, current	26,642,511	24,880,927	33,878,295	31,617,869	31,567,590	29,762,916
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	12,396,169	5,545,171	24,807,655	18,615,383	20,540,361	14,635,204
Receivables due from related parties	17,010,186	38,803,134	13,677,960	26,762,292	8,489,043	25,897,915
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	4,855,911	4,637,405	20,421,436	20,189,505	4,280,807	2,999,209
Advances					4,576,743	4,259,818
Total prepayments and accrued income	4,855,911	4,637,405	20,421,436	20,189,505	8,857,550	7,259,027
Other receivables	7,446,021	6,644,939	9,147,870	8,343,935	3,334,919	3,332,361
Allowance for expected credit losses	2,506,825	1,548,856	2,882,947	1,184,120	3,004,531	1,157,926
Total trade and other current receivables	39,201,462	54,081,793	65,171,974	72,726,995	38,217,342	49,966,581
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	103,346		99,763		72,937	
Balances with banks	8,705,928	7,093,763	6,369,893	5,056,539	5,998,312	3,860,860
Total cash	8,809,274	7,093,763	6,469,656	5,056,539	6,071,249	3,860,860
CASH EQUIVALENTS						
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	28,309,274	26,593,763	13,969,656	12,556,539	13,571,249	11,360,860
Total cash and bank balances	28,309,274	26,593,763	13,969,656	12,556,539	13,571,249	11,360,860
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
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	977,818	177,939	945,938	138,263	940,957	147,253
Total non-current provisions for employee benefits	977,818	177,939	945,938	138,263	940,957	147,253
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	19,648,042		20,403,532		19,462,772	
Total borrowings, non current	19,648,042		20,403,532		19,462,772	
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	5,107,851	2,679,851	13,170,635	11,668,981	7,648,113	5,116,201
Payables to related parties	357,773	498,843	2,701,629	1,594,139	1,287,469	1,058,480
ACCRUALS AND DEFERRED INCOME						
Accruals	7,800,492	4,954,349	7,925,996	6,285,988	6,411,522	4,791,359
Total accruals and deferred income	7,800,492	4,954,349	7,925,996	6,285,988	6,411,522	4,791,359
Other payables	112,500	112,500	137,500	137,500	300,000	300,000
Total trade and other current payables	13,378,616	8,245,543	23,935,760	19,686,608	15,647,104	11,266,040
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	60,242,038	54,368,405	58,676,906	53,904,873	47,049,232	41,886,171
Total borrowings, current	60,242,038	54,368,405	58,676,906	53,904,873	47,049,232	41,886,171

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