

Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	154,143		154,143		154,143	
Property, plant and equipment	46,718,377	15,432,251	52,294,662	13,978,749	46,981,310	15,527,659
Investment property	2,317,600	2,317,600	12,526,654	2,312,000	2,317,600	2,317,600
Intangible assets other than goodwill	31,566		26,487		35,310	
Right-of-use assets	2,987,633	1,058,150	4,005,324	30,562	3,034,265	1,080,499
Investments in subsidiaries		19,916,890		20,482,420		18,943,207
Investments accounted for using equity method	10,025,121		8,639,302		9,058,702	
Deferred tax assets	2,328,707		1,969,883		2,328,707	
Non-current financial assets at fair value through other comprehensive income	330,000	330,000	370,000	370,000	330,000	330,000
Non-current receivables from related parties	5,222,728	5,222,728			5,145,544	5,145,544
Total non-current assets	70,115,875	44,277,619	79,986,455	37,173,731	69,385,581	43,344,509
CURRENT ASSETS						
Current inventories	18,634,203	16,563,505	23,528,750	21,410,947	19,196,850	17,205,627
Current financial assets at fair value through profit or loss	1,900	1,900	532,229	532,229	1,900	1,900
Trade and other current receivables	43,159,163	60,341,927	49,435,307	62,649,857	42,939,122	60,148,053
Cash and bankbalances	27,199,781	24,030,868	27,262,389	25,003,441	30,433,248	28,164,061
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	88,995,047	100,938,200	100,758,675	109,596,474	92,571,120	105,519,641
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	20,370,294				20,261,046	
Total current assets	109,365,341	100,938,200	100,758,675	109,596,474	112,832,166	105,519,641
Total assets	179,481,216	145,215,819	180,745,130	146,770,205	182,217,747	148,864,150
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	17,364,375	17,364,375	16,537,500	16,537,500	16,537,500	16,537,500
Statutory reserve	6,721,684	5,788,125	6,446,059	5,512,500	6,446,059	5,512,500
Other reserves	2,979,898	2,979,898	2,778,224	2,778,224	2,979,898	2,979,898
Retained earnings (accumulated Losses)	54,870,380	55,803,939	51,169,090	52,102,649	57,021,026	57,954,584
Total equity attributable to owners of parent	81,936,337		76,930,873		82,984,483	
Non-controlling interests	(2,858,119)		(1,952,170)		(2,717,403)	
Total equity	79,078,218	81,936,337	74,978,703	76,930,873	80,267,080	82,984,482
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,082,193	212,545	977,562	164,451	1,011,529	189,005
Total non-current provisions	1,082,193	212,545	977,562	164,451	1,011,529	189,005
Borrowings, non current	7,477,926		19,089,979		7,190,522	
Non-current lease liabilities	3,207,426	1,064,876	4,598,014	0	3,216,329	1,059,119
Deferred tax liabilities	956,723	564,104	1,051,120	620,586	956,723	564,104
Total non-current liabilities	12,724,268	1,841,525	25,716,675	785,037	12,375,103	1,812,228
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	18,410,566	13,151,224	21,402,910	16,617,379	16,807,427	12,706,803
Borrowings, current	49,106,499	45,496,723	57,339,515	51,319,330	53,248,811	49,185,890
Current lease liabilities	151,533	28,281	180,910	35,990	146,946	30,073
Current tax liabilities, current	2,797,463	2,761,729	591,031	546,210	2,159,711	2,144,674
Other current financial liabilities			535,386	535,386		
Total current liabilities other than liabilities included in disposal groups classified as held for sale	70,466,061	61,437,957	80,049,752	69,054,295	72,362,895	64,067,440
Liabilities included in disposal groups classified as held for sale	17,212,669				17,212,669	
Total current liabilities	87,678,730	61,437,957	80,049,752	69,054,295	89,575,564	64,067,440
Total liabilities	100,402,998	63,279,482	105,766,427	69,839,332	101,950,667	65,879,668
Total equity and liabilities	179,481,216	145,215,819	180,745,130	146,770,205	182,217,747	148,864,150
Number of outstanding shares	165375000	165375000	157500000	157500000	165375000	165375000
Net assets per share	0.478	0.495	0.476	0.488	0.502	0.502

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
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	10,025,121		8,639,302		9,058,702	
Total investments accounted for using equity method	10,025,121		8,639,302		9,058,702	
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
Investment properties completed	2,317,600	2,317,600	12,526,654	2,312,000	2,317,600	2,317,600
Total investment properties at fair value	2,317,600	2,317,600	12,526,654	2,312,000	2,317,600	2,317,600
Total Investment Properties	2,317,600	2,317,600	12,526,654	2,312,000	2,317,600	2,317,600
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
06 May 2026

INVENTORIES						
Raw materials	16,593,163	15,876,021	20,690,237	20,061,514	17,462,662	16,802,020
Work in progress	14,284		6,779		9,626	
Current packaging and storage materials	1,818,040	960,745	1,985,052	1,069,355	1,944,246	1,006,742
Finished goods	1,431,333	783,442	1,922,082	1,136,795	981,934	357,003
Other inventories					(23,078)	
Allowance for slow moving and obsolete inventories	1,222,617	1,056,703	1,075,400	856,717	1,178,540	960,138
Total inventories, current	18,634,203	16,563,505	23,528,750	21,410,947	19,196,850	17,205,627
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	22,408,228	14,405,151	22,805,240	15,589,911	21,146,685	14,826,035
Receivables due from related parties	7,594,405	31,776,257	12,664,960	32,927,655	6,961,193	29,473,819
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments					4,274,249	3,518,979
Advances	9,595,468	9,353,475	9,397,612	9,108,761	10,312,961	10,077,617
Total prepayments and accrued income	9,595,468	9,353,475	9,397,612	9,108,761	14,587,210	13,596,596
Other receivables	6,927,452	6,155,694	7,356,883	6,323,551	3,626,761	3,626,761
Allowance for expected credit losses	3,366,390	1,348,650	2,789,388	1,300,021	3,382,727	1,375,158
Total trade and other current receivables	43,159,163	60,341,927	49,435,307	62,649,857	42,939,122	60,148,053
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	121,681		742,320		81,096	
Balances with banks	22,578,100	19,530,868	19,020,069	17,503,441	10,852,152	8,664,061
Total cash	22,699,781	19,530,868	19,762,389	17,503,441	10,933,248	8,664,061
CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents	4,500,000	4,500,000	7,500,000	7,500,000	19,500,000	19,500,000
Total cash equivalents	4,500,000	4,500,000	7,500,000	7,500,000	19,500,000	19,500,000
Total cash and cash equivalents	27,199,781	24,030,868	27,262,389	25,003,441	30,433,248	28,164,061
Total cash and bank balances	27,199,781	24,030,868	27,262,389	25,003,441	30,433,248	28,164,061
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	46,436	46,436	6,483	6,483	46,436	46,436
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	433,462	433,462	271,741	271,741	433,462	433,462
Total reserves	2,979,898	2,979,898	2,778,224	2,778,224	2,979,898	2,979,898
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,082,193	212,545	977,562	164,451	1,011,529	189,005
Total non-current provisions for employee benefits	1,082,193	212,545	977,562	164,451	1,011,529	189,005
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	7,477,926		19,089,979		7,190,522	
Total borrowings, non current	7,477,926		19,089,979		7,190,522	
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	7,318,331	4,535,970	8,683,917	5,416,215	7,863,638	5,963,430
Payables to related parties	451,342	1,298,838	515,509	1,110,059	168,324	221,427
ACCRUALS AND DEFERRED INCOME						
Accruals	10,590,892	7,266,415	11,865,984	9,753,605	8,475,465	6,221,946
Total accruals and deferred income	10,590,892	7,266,415	11,865,984	9,753,605	8,475,465	6,221,946
Other payables	50,001	50,001	337,500	337,500	300,000	300,000
Total trade and other current payables	18,410,566	13,151,224	21,402,910	16,617,379	16,807,427	12,706,803
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	49,106,499	45,496,723	57,339,515	51,319,330	53,248,811	49,185,890
Total borrowings, current	49,106,499	45,496,723	57,339,515	51,319,330	53,248,811	49,185,890