

1 Property, Plant and Equipment - As at September 30, 2025													
	Building Electro Mechanical	Building Civil Work	Main Machinery	Other Machinery	Dies and Stereos	Furniture & Fixtures Office	Furniture& Fixtures Resid.	Office Equipments	Laboratory Equip.	Vehicles	Spare Parts	CWIP	Total
	10%	4%	5%	6.70%	12.5%	15%	15%	15%	15%	20%	10%		
Cost:-													
As at Jan. 01, 2025	737,032.000	2,109,592.000	5,895,363.000	2,113,407.000	732,278.000	127,421.000	29,262.000	155,695.000	41,799.000	412,215.000	1,014,159.000	-	13,368,224.000
Additions	1,600.000			440.000	65,404.000	1,232.000		828.000		53,600.000	174,806.000		297,910.000
Transfer												-	-
Disposals					(20,895.000)					(80,600.000)			(101,495.000)
As at September. 30, 2025	738,632.000	2,109,592.000	5,895,363.000	2,113,847.000	776,787.000	128,653.000	29,262.000	156,523.000	41,799.000	385,215.000	1,188,965.000	-	13,564,639.000
Accumulated Depreciation													
As at Jan. 01, 2025	722,221.000	1,385,813.000	3,929,636.000	1,611,421.000	449,582.000	113,835.000	25,826.000	118,611.000	38,658.000	358,929.000	443,126.000	-	9,197,658.000
Charge for the period	3,608.000	49,870.000	160,032.000	58,479.000	48,014.000	3,534.000	630.000	8,164.000	488.000	14,426.000	66,264.000		413,509.000
Disposals					(10,898.000)					(80,596.000)			(91,494.000)
As at September. 30, 2025	725,829.000	1,435,683.000	4,089,668.000	1,669,900.000	486,698.000	117,369.000	26,456.000	126,775.000	39,146.000	292,759.000	509,390.000	-	9,519,673.000
Net Book value													
As at September. 30, 2025	12,803.000	673,909.000	1,805,695.000	443,947.000	290,089.000	11,284.000	2,806.000	29,748.000	2,653.000	92,456.000	679,575.000	-	4,044,970.000
As at September. 30, 2024	16,006.000	740,584.000	2,019,657.000	483,369.000	273,645.000	14,885.000	3,458.000	39,361.000	3,327.000	58,892.000	-	25,564.000	3,678,748.000

**OMANI PACKAGING CO
SOAG**

INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION, 30-09-2025

Note Nos.		30-Sep-25 <u>RO</u>	30-Sep-24 <u>RO</u>
2	<u>Inventories:-</u>		
		RO	RO
	Raw Materials & Spare Parts (net of provisions)	1,042,145	1,801,943
	Die Cut Consumables	24,227	25,676
	Work in Progress	63,442	89,296
	Finished Goods	62,765	58,235
	Engineering Consumables&Plastic Pallets	5,412	4,962
	Total :	1,197,992	1,980,113
3	<u>Trade and other receivables:-</u>		
		RO	RO
	Accounts receivable (net of provision)	4,128,389	3,803,913
	Prepaid expenses and deposits	34,068	33,781
	Advance to supplier	9,816	64,355
	Other trade receivables	47,551	78,717
	Total :	4,219,823	3,980,765
4	<u>Term Loans:-</u>		
		RO	RO
	Non-Current liabilities	-	-
	Current Maturity	-	126,250
	Total :	-	126,250
5	<u>Bank borrowings:-</u>		
		RO	RO
	Short Term Loan	300,000	200,000
	Total :	300,000	200,000
6	<u>Trade and other payables:-</u>		
		RO	RO
	Trade payables	1,255,469	1,403,385
	Accrued expenses	224,058	97,935
	Provision for employee benefits	118,713	130,484
	Advances received from customers	32,323	41,445
	VAT	39,756	21,025
	Total :	1,670,319	1,694,274
7	<u>Related Party Transactions: -</u>		
	Oman Refreshment Company	139,354	135,134
	Salalah Mills CO. SAOG	99,949	-
	National Mineral Water CO. SAOG	39,901	37,432
	Bin Ahamed Enterprises	13,739	14,445
	Gulf International Chemicals SAOG	964	1,429
	Kunooz Logistics Global LLC	231	-
		294,138	188,440

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE
BOARD OF DIRECTORS ON 28-10-2025