

	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	1,422,794		1,435,105	0	1,379,904	
Property, plant and equipment	60,103,780	25,056,645	57,899,749	27,899,209	57,016,130	26,632,400
Intangible assets other than goodwill	26,704		0		32,517	
Right-of-use assets	229,448		19,041	0	219,188	
Investments in subsidiaries		24,471,200	0	730,715		24,471,200
Deferred tax assets	1,250,442	267,853	919,461	0	1,379,585	437,853
Non-current financial assets at fair value through profit or loss			0	0		
Non-current financial assets at fair value through other comprehensive income	890,600	890,600			620,185	620,185
Non-current financial assets at amortised cost	2,648,894	2,648,894	3,261,894	3,261,830	2,641,645	2,641,645
Other non-current financial assets	6,679		7,002	0	6,735	
Total non-current assets	66,579,341	53,335,192	63,542,252	31,891,754	63,295,889	54,803,283
CURRENT ASSETS						
Current inventories	13,422,507	7,849,853	12,185,866	6,063,952	12,569,819	6,933,795
Trade and other current receivables	11,163,546	9,756,154	12,283,606	10,400,146	10,197,398	9,131,171
Cash and bankbalances	27,517,991	24,401,760	21,961,922	19,874,557	21,734,270	20,532,802
Other current financial assets			0	23,741,161		
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	52,104,044	42,007,767	46,431,394	60,079,816	44,501,487	36,597,768
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	363,580	363,580				
Total current assets	52,467,624	42,371,347	46,431,394	60,079,816	44,501,487	36,597,768
Total assets	119,046,965	95,706,539	109,973,646	91,971,570	107,797,376	91,401,051
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Statutory reserve	1,696,167	1,666,667	1,696,167	1,666,667	1,696,167	1,666,667
Other reserves	3,724,023	2,485,534	3,467,980	2,500,000	3,164,081	2,500,000
Retained earnings (accumulated Losses)	70,539,398	68,889,584	68,634,840	68,098,195	67,753,514	67,451,442
Total equity attributable to owners of parent	80,959,588		78,798,987		77,613,762	
Total equity	80,959,588	78,041,785	78,798,987	77,264,862	77,613,762	76,618,109
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,326,564	1,311,345	1,622,015	1,589,360	1,304,096	1,279,372
Other non-current provisions	8,307				121,306	
Total non-current provisions	1,334,871	1,311,345	1,622,015	1,589,360	1,425,402	1,279,372
Borrowings, non current	6,976,733	0	4,846,986	4,330,173	1,745,842	0
Non-current lease liabilities	136,677		10,016	0	130,952	
Deferred tax liabilities	132		362,319	347,324		
Total non-current liabilities	8,448,413	1,311,345	6,841,336	6,266,857	3,302,196	1,279,372
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	16,617,967	10,296,426	15,385,407	8,391,451	15,876,589	9,970,367
Borrowings, current	12,879,148	6,033,583	8,782,269	0	10,826,957	3,484,803
Current lease liabilities	104,627		12,227	0	99,563	
Current tax liabilities, current	37,222	23,400	153,420	48,400	78,309	48,400
Total current liabilities other than liabilities included in disposal groups classified as held for sale	29,638,964	16,353,409	24,333,323	8,439,851	26,881,418	13,503,570
Total current liabilities	29,638,964	16,353,409	24,333,323	8,439,851	26,881,418	13,503,570
Total liabilities	38,087,377	17,664,754	31,174,659	14,706,708	30,183,614	14,782,942
Total equity and liabilities	119,046,965	95,706,539	109,973,646	91,971,570	107,797,376	91,401,051
Number of outstanding shares	50000000	50000000	50000000	50000000	50000000	50000000
Net assets per share	1.619	1.561	1.580	1.545	1.552	1.532

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	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						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	7,757,013	4,841,148	7,521,833	4,743,179	6,429,282	3,869,597
Production supplies			0	0		
Current inventories in transit			0	0		
Work in progress			0	0		
Current packaging and storage materials			0	0		
Current agricultural produce			0	0		
Finished goods	3,200,187	2,300,171	2,911,171	1,390,127	3,596,908	2,429,858
Current spare parts	3,086,642	891,623	2,272,655	109,345	3,185,582	897,671
Current fuel			0	0		

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Other inventories			0	0		
Allowance for slow moving and obsolete inventories	621,335	183,089	519,793	178,699	641,953	263,331
Total inventories, current	13,422,507	7,849,853	12,185,866	6,063,952	12,569,819	6,933,795
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	13,037,180	5,895,141	11,985,393	5,644,621	12,613,712	6,550,433
Receivables due from related parties	197,135	1,273,040	232,021	916,644	101,875	834,709
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments			0	0	425,556	276,205
Advances			0	0	278,566	278,566
Total prepayments and accrued income			0	0	704,122	554,771
Other receivables	3,895,794	3,419,153	5,955,179	4,658,941	2,531,636	2,011,318
Allowance for expected credit losses	5,966,563	831,180	5,888,987	820,060	5,753,947	820,060
Total trade and other current receivables	11,163,546	9,756,154	12,283,606	10,400,146	10,197,398	9,131,171
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand			7,000	7,000	7,520	7,000
Balances with banks	9,517,991	6,401,760	2,954,922	867,557	2,726,750	1,525,802
Total cash	9,517,991	6,401,760	2,961,922	874,557	2,734,270	1,532,802
CASH EQ UIVALENTS						
Total cash and cash equivalents	9,517,991	6,401,760	2,961,922	874,557	2,734,270	1,532,802
Short-term deposits, not classified as cash equivalents	18,000,000	18,000,000	19,000,000	19,000,000	19,000,000	19,000,000
Total cash and bank balances	27,517,991	24,401,760	21,961,922	19,874,557	21,734,270	20,532,802
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	1,238,489		967,980	0	664,081	
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(14,466)	(14,466)				
Total reserves	3,724,023	2,485,534	3,467,980	2,500,000	3,164,081	2,500,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,326,564	1,311,345	1,622,015	1,589,360	1,304,096	1,279,372
Total non-current provisions for employee benefits	1,326,564	1,311,345	1,622,015	1,589,360	1,304,096	1,279,372
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	6,976,733	0	4,846,986	4,330,173	1,745,842	0
Total borrowings, non current	6,976,733	0	4,846,986	4,330,173	1,745,842	0
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	6,774,898	4,169,947	6,487,781	2,596,054	7,483,648	2,909,784
Payables to related parties	49,809	155,296	78,532	190,230	52,034	152,034
ACCRUALS AND DEFERRED INCOME						
Accruals					2,646,117	2,126,659
Total accruals and deferred income					2,646,117	2,126,659
Other payables	9,793,260	5,971,183	8,819,094	5,605,167	5,694,790	4,781,890
Total trade and other current payables	16,617,967	10,296,426	15,385,407	8,391,451	15,876,589	9,970,367
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	12,879,148	6,033,583	8,782,269	0	10,826,957	3,484,803
Total borrowings, current	12,879,148	6,033,583	8,782,269	0	10,826,957	3,484,803