

					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						
Property, plant and equipment	45,134,901	44,447,175	34,740,811	34,461,525	34,819,518	34,292,034
Right-of-use assets	3,301,498	3,301,498	3,510,394	3,510,394	3,386,376	3,386,376
Investments in subsidiaries		55,240		55,245		55,240
Investments in associates	4,954,234	4,954,234	2,475,494	2,475,494	4,954,234	4,954,234
Non-current receivables from related parties		1,032,573		793,363		1,033,322
Total non-current assets	53,390,633	53,790,720	40,726,699	41,296,021	43,160,128	43,721,206
CURRENT ASSETS						
Current inventories	17,687,479	16,756,081	12,977,134	12,977,133	20,145,083	20,142,793
Current financial assets at fair value through profit or loss	389,246	389,246	366,276	366,276	389,246	389,246
Current financial assets at fair value through other comprehensive income	11,316,596	11,316,596			10,773,143	10,773,143
Trade and other current receivables	16,021,574	17,404,008	28,583,868	28,589,223	27,617,520	27,817,782
Current derivative financial assets					18,779	18,779
Cash and bankbalances	4,835,610	3,444,820	16,972,494	15,817,449	3,248,408	2,605,146
Other current financial assets	150,532	150,532			189,806	189,806
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	50,401,037	49,461,283	58,899,772	57,750,081	62,381,985	61,936,695
Total current assets	50,401,037	49,461,283	58,899,772	57,750,081	62,381,985	61,936,695
Total assets	103,791,670	103,252,003	99,626,471	99,046,102	105,542,113	105,657,901
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	17,496,306	17,496,306	4,996,306	4,996,306	17,496,306	17,496,306
Share premium	3,587,782	3,587,782	3,587,782	3,587,782	3,587,782	3,587,782
Statutory reserve	2,227,975	2,227,975	2,089,103	2,089,103	2,227,975	2,227,975
Other reserves	1,740,986	1,740,986	2,891,826	2,891,826	1,197,533	1,197,533
Retained earnings (accumulated Losses)	20,676,289	21,081,444	19,414,370	19,688,421	20,099,606	20,294,895
Other equity interest			12,500,000	12,500,000		
Total equity attributable to owners of parent	45,729,338		45,479,387		44,609,202	
Total equity	45,729,338	46,134,493	45,479,387	45,753,438	44,609,202	44,804,491
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	781,295	765,867	739,801	737,797	697,801	686,892
Total non-current provisions	781,295	765,867	739,801	737,797	697,801	686,892
Borrowings, non current	19,372,953	19,372,953	17,172,679	17,172,679	17,597,023	17,597,023
Non-current lease liabilities	3,241,732	3,241,732	3,292,153	3,292,153	3,241,732	3,241,732
Deferred tax liabilities	932,211	932,683	914,846	914,846	949,882	949,882
Total non-current liabilities	24,328,191	24,313,235	22,119,479	22,117,475	22,486,438	22,475,529
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	5,772,937	4,843,071	4,378,045	3,525,629	5,550,814	5,482,222
Borrowings, current	27,512,540	27,512,540	27,276,547	27,276,547	32,490,515	32,490,515
Current lease liabilities	195,570	195,570	225,943	225,943	174,207	174,207
Current tax liabilities, current	253,094	253,094	147,070	147,070	230,937	230,937
Total current liabilities other than liabilities included in disposal groups classified as held for sale	33,734,141	32,804,275	32,027,605	31,175,189	38,446,473	38,377,881
Total current liabilities	33,734,141	32,804,275	32,027,605	31,175,189	38,446,473	38,377,881
Total liabilities	58,062,332	57,117,510	54,147,084	53,292,664	60,932,911	60,853,410
Total equity and liabilities	103,791,670	103,252,003	99,626,471	99,046,102	105,542,113	105,657,901
Number of outstanding shares	62463060	62463060	49963060	49963060	62463060	62463060
Net assets per share	0.732	0.739	0.910	0.916	0.714	0.717

	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						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	13,321,772	12,396,142	8,826,921	8,826,921	15,842,548	15,841,115
Current inventories in transit	60,480	60,480	67,732	67,732	72,295	72,295
Current packaging and storage materials	553,543	553,543	562,631	562,631	544,423	544,423
Finished goods	1,677,872	1,677,872	1,536,660	1,536,660	1,769,807	1,769,807
Current spare parts	2,251,221	2,245,453	2,152,126	2,152,126	2,143,301	2,142,444
Allowance for slow moving and obsolete inventories	177,409	177,409	168,936	168,937	227,291	227,291
Total inventories, current	17,687,479	16,756,081	12,977,134	12,977,133	20,145,083	20,142,793
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	13,444,638	12,895,151	12,979,651	12,968,093	11,050,795	10,376,904
Receivables due from related parties	476,161	2,532,357	2,482,001	2,757,271	1,421,623	2,583,422
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
06 Nov 2025

Prepayments	146,372	144,049	171,988	169,738	496,002	462,162
Advances	942,529	856,361	6,962,255	6,722,179	8,619,904	8,385,352
Total prepayments and accrued income	1,088,901	1,000,410	7,134,243	6,891,917	9,115,906	8,847,514
Other receivables	2,266,651	2,230,867	7,336,137	7,320,106	7,226,948	7,207,694
Allowance for expected credit losses	1,254,777	1,254,777	1,348,164	1,348,164	1,197,752	1,197,752
Total trade and other current receivables	16,021,574	17,404,008	28,583,868	28,589,223	27,617,520	27,817,782
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	33,564	33,564	321,591	321,592	130,343	130,343
Balances with banks	4,802,046	3,411,256	16,650,903	15,495,857	3,118,065	2,474,803
Total cash	4,835,610	3,444,820	16,972,494	15,817,449	3,248,408	2,605,146
CASH EQUIVALENTS						
Total cash and cash equivalents	4,835,610	3,444,820	16,972,494	15,817,449	3,248,408	2,605,146
Total cash and bank balances	4,835,610	3,444,820	16,972,494	15,817,449	3,248,408	2,605,146
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	2,891,826	2,891,826	2,891,826	2,891,826	2,891,826	2,891,826
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(1,150,840)	(1,150,840)			(1,694,293)	(1,694,293)
Total reserves	1,740,986	1,740,986	2,891,826	2,891,826	1,197,533	1,197,533
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	781,295	765,867	739,801	737,797	697,801	686,892
Total non-current provisions for employee benefits	781,295	765,867	739,801	737,797	697,801	686,892
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	19,372,953	19,372,953	17,172,679	17,172,679	17,597,023	17,597,023
Total borrowings, non current	19,372,953	19,372,953	17,172,679	17,172,679	17,597,023	17,597,023
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	2,874,307	1,976,253	1,457,207	1,418,153	2,578,253	2,518,178
Payables to related parties	54,816	54,816	134,827	134,827	127,591	127,591
ACCRUALS AND DEFERRED INCOME						
Other payables	2,843,814	2,812,002	2,786,011	1,972,649	2,844,970	2,836,453
Total trade and other current payables	5,772,937	4,843,071	4,378,045	3,525,629	5,550,814	5,482,222
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	27,512,540	27,512,540	27,276,547	27,276,547	32,490,515	32,490,515
Total borrowings, current	27,512,540	27,512,540	27,276,547	27,276,547	32,490,515	32,490,515