

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						
Property, plant and equipment	44,297,740	20,650,067	35,705,008	35,046,799	45,098,903	44,388,856
Right-of-use assets	3,231,352	2,800,137	3,355,904	3,355,904	3,262,358	3,262,358
Investments in subsidiaries		9,012,561		55,240		1,940,240
Investments in associates	5,101,865	5,101,865	4,954,234	4,954,234	4,974,680	4,974,680
Non-current receivables from related parties		669,178		1,108,864		628,801
Total non-current assets	52,630,957	38,233,808	44,015,146	44,521,041	53,335,941	55,194,935
CURRENT ASSETS						
Current inventories	23,860,654	23,244,924	14,711,690	14,705,290	23,057,653	23,043,154
Current financial assets at fair value through profit or loss	389,246	389,246	389,246	389,246	389,246	389,246
Current financial assets at fair value through other comprehensive income	8,076,864	8,076,864	10,165,755	10,165,755	11,508,402	11,508,402
Trade and other current receivables	15,297,587	15,353,669	23,103,728	23,015,946	15,150,721	17,690,498
Cash and bank balances	10,971,292	10,484,078	3,817,060	3,488,934	5,045,222	2,349,818
Other current financial assets	98,838	98,839	17,056	17,056	98,839	98,839
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	58,694,481	57,647,620	52,204,535	51,782,227	55,250,083	55,079,957
Total current assets	58,694,481	57,647,620	52,204,535	51,782,227	55,250,083	55,079,957
Total assets	111,325,438	95,881,428	96,219,681	96,303,268	108,586,024	110,274,892
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	17,496,306	17,496,306	17,496,306	17,496,306	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	2,487,139	2,487,139	2,227,975	2,227,975	2,487,139	2,487,139
Other reserves	4,272,584	4,272,585	590,147	590,145	1,932,792	1,932,792
Retained earnings (accumulated Losses)	17,406,224	18,544,133	21,251,258	21,422,473	21,029,662	21,378,108
Total equity attributable to owners of parent	45,250,035		45,153,468		46,533,681	
Total equity	45,250,035	46,387,945	45,153,468	45,324,681	46,533,681	46,882,127
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	832,894	779,423	747,838	736,033	772,638	755,892
Total non-current provisions	832,894	779,423	747,838	736,033	772,638	755,892
Borrowings, non current	17,850,455	2,662,409	20,063,125	20,063,125	17,222,433	17,222,433
Non-current lease liabilities	3,227,464	3,227,464	3,241,731	3,241,731	3,227,465	3,227,465
Deferred tax liabilities	856,246	856,246	932,211	932,683	856,246	856,246
Total non-current liabilities	22,767,059	7,525,542	24,984,905	24,973,572	22,078,782	22,062,036
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	9,488,602	8,918,879	4,702,762	4,626,469	5,471,410	6,828,601
Borrowings, current	33,175,903	32,405,223	20,970,062	20,970,062	33,966,376	33,966,376
Current lease liabilities	243,435	243,435	183,125	183,125	197,632	197,632
Current tax liabilities, current	400,404	400,404	225,359	225,359	338,143	338,120
Total current liabilities other than liabilities included in disposal groups classified as held for sale	43,308,344	41,967,941	26,081,308	26,005,015	39,973,561	41,330,729
Total current liabilities	43,308,344	41,967,941	26,081,308	26,005,015	39,973,561	41,330,729
Total liabilities	66,075,403	49,493,483	51,066,213	50,978,587	62,052,343	63,392,765
Total equity and liabilities	111,325,438	95,881,428	96,219,681	96,303,268	108,586,024	110,274,892
Number of outstanding shares	62463060	62463060	62463060	62463060	62463060	62463060
Net assets per share	0.724	0.743	0.723	0.726	0.745	0.751

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						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	18,822,254	18,690,670	10,338,293	10,334,125	12,507,745	12,502,189
Current inventories in transit	61,792	59,332	36,128	35,088	5,815,034	5,813,519
Current packaging and storage materials	581,005	557,663	605,766	605,766	509,814	509,814
Finished goods	2,249,601	2,115,526	1,765,069	1,765,069	2,021,947	2,021,947
Current spare parts	2,430,685	2,106,416	2,159,170	2,157,978	2,493,198	2,485,770
Allowance for slow moving and obsolete inventories	284,683	284,683	192,736	192,736	290,085	290,085
Total inventories, current	23,860,654	23,244,924	14,711,690	14,705,290	23,057,653	23,043,154
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	13,871,807	13,830,418	11,263,917	11,263,917	13,332,254	11,788,801
Receivables due from related parties	743,280	1,010,571	647,064	825,384	573,731	5,187,936
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	159,479	130,984	323,760	238,725	582,161	538,725
Advances	905,697	847,383	10,117,111	9,964,694	1,382,338	915,293

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

Total prepayments and accrued income	1,065,176	978,367	10,440,871	10,203,419	1,964,499	1,454,018
Other receivables	885,324	802,313	2,129,893	2,101,243	486,367	465,873
Allowance for expected credit losses	1,268,000	1,268,000	1,378,017	1,378,017	1,206,130	1,206,130
Total trade and other current receivables	15,297,587	15,353,669	23,103,728	23,015,946	15,150,721	17,690,498
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	6,832	6,831	4,762	4,762	8,143	8,143
Balances with banks	10,964,460	10,477,247	3,812,298	3,484,172	5,037,079	2,341,675
Total cash	10,971,292	10,484,078	3,817,060	3,488,934	5,045,222	2,349,818
CASH EQ UIVALENTS						
Total cash and cash equivalents	10,971,292	10,484,078	3,817,060	3,488,934	5,045,222	2,349,818
Total cash and bank balances	10,971,292	10,484,078	3,817,060	3,488,934	5,045,222	2,349,818
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	1,380,758	1,380,759	(2,301,679)	(2,301,681)	(959,034)	(959,034)
Total reserves	4,272,584	4,272,585	590,147	590,145	1,932,792	1,932,792
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	832,894	779,423	747,838	736,033	772,638	755,892
Total non-current provisions for employee benefits	832,894	779,423	747,838	736,033	772,638	755,892
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	17,850,455	2,662,409	20,063,125	20,063,125	17,222,433	17,222,433
Total borrowings, non current	17,850,455	2,662,409	20,063,125	20,063,125	17,222,433	17,222,433
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	1,806,812	1,717,763	2,376,114	2,302,600	2,179,941	2,165,851
Payables to related parties	46,386	46,386	125,107	125,107	47,503	1,454,508
ACCRUALS AND DEFERRED INCOME						
Dividend payables	3,747,784	3,747,784				
Other payables	3,887,620	3,406,946	2,201,541	2,198,762	3,243,966	3,208,242
Total trade and other current payables	9,488,602	8,918,879	4,702,762	4,626,469	5,471,410	6,828,601
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	33,175,903	32,405,223	20,970,062	20,970,062	33,966,376	33,966,376
Total borrowings, current	33,175,903	32,405,223	20,970,062	20,970,062	33,966,376	33,966,376