

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Current/ non-current	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	62,331,101	58,663,367	58,462,990	54,666,549	59,940,950	56,338,910
Intangible assets other than goodwill	1	1	1	1	1	1
Right-of-use assets	3,932,778	3,636,317	4,292,449	3,983,515	4,005,830	3,706,252
Investments in subsidiaries		1,350,000		1,350,000		1,350,000
Investments accounted for using equity method	7,098,343	7,098,343	6,339,049	6,339,049	7,062,140	7,062,140
Total non-current assets	73,362,223	70,748,028	69,094,489	66,339,114	71,008,921	68,457,303
CURRENT ASSETS						
Current inventories	14,373,830	13,038,635	10,902,210	9,631,096	16,905,329	15,695,856
Current financial assets at fair value through profit or loss	45,795	45,795	45,795	45,795	45,796	45,796
Trade and other current receivables	18,377,124	17,884,081	14,380,468	14,208,319	14,284,606	13,440,526
Current biological assets	3,083,756	3,083,756	3,180,492	3,180,492	2,886,672	2,886,672
Cash and bank balances	1,839,384	1,459,329	225,722	(7,605)	1,077,900	765,227
Other current financial assets	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	41,019,889	38,811,596	32,034,687	30,358,097	38,500,303	36,134,077
Total current assets	41,019,889	38,811,596	32,034,687	30,358,097	38,500,303	36,134,077
Total assets	114,382,112	109,559,624	101,129,176	96,697,211	109,509,224	104,591,380
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Statutory reserve	4,566,804	4,000,000	4,566,804	4,000,000	4,566,804	4,000,000
Other reserves	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)
Retained earnings (accumulated Losses)	33,704,163	29,441,512	30,217,989	26,599,669	35,694,403	31,610,535
Total equity attributable to owners of parent	47,839,325		44,353,151		49,829,565	
Total equity	47,839,325	43,009,870	44,353,151	40,168,027	49,829,565	45,178,893
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,856,545	1,729,722	1,708,873	1,588,239	1,809,863	1,682,323
Total non-current provisions	1,856,545	1,729,722	1,708,873	1,588,239	1,809,863	1,682,323
Borrowings, non current	29,968,223	29,968,223	30,193,762	30,193,762	28,717,943	28,717,943
Non-current lease liabilities	3,967,936	3,629,698	4,256,643	3,917,960	3,995,122	3,661,932
Deferred tax liabilities	1,535,530	1,363,651	1,410,906	1,234,116	1,535,530	1,363,651
Total non-current liabilities	37,328,234	36,691,294	37,570,184	36,934,077	36,058,458	35,425,849
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	13,697,589	14,529,081	11,503,893	12,131,688	10,378,100	10,904,746
Borrowings, current	13,635,224	13,635,224	6,544,642	6,463,864	11,574,802	11,574,802
Current lease liabilities	324,875	316,566	346,163	337,855	325,591	312,109
Current tax liabilities, current	1,556,865	1,377,589	811,143	661,700	1,342,708	1,194,981
Total current liabilities other than liabilities included in disposal groups classified as held for sale	29,214,553	29,858,460	19,205,841	19,595,107	23,621,201	23,986,638
Total current liabilities	29,214,553	29,858,460	19,205,841	19,595,107	23,621,201	23,986,638
Total liabilities	66,542,787	66,549,754	56,776,025	56,529,184	59,679,659	59,412,487
Total equity and liabilities	114,382,112	109,559,624	101,129,176	96,697,211	109,509,224	104,591,380
Number of outstanding shares	120000000	120000000	120000000	120000000	120000000	120000000
Net assets per share	0.399	0.358	0.370	0.335	0.415	0.376

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	7,098,343	7,098,343	6,339,049	6,339,049	7,062,140	7,062,140
Total investments accounted for using equity method	7,098,343	7,098,343	6,339,049	6,339,049	7,062,140	7,062,140
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIALASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	7,204,633	6,035,739	5,615,434	4,550,821	7,993,944	6,931,248
Finished goods	4,053,452	4,266,969	2,700,162	2,834,784	5,935,229	6,142,086
Current spare parts	3,115,745	2,735,927	2,586,614	2,245,491	2,976,156	2,622,522
Total inventories, current	14,373,830	13,038,635	10,902,210	9,631,096	16,905,329	15,695,856
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	14,575,680	14,535,480	11,102,428	11,102,428	11,038,739	10,960,541
Receivables due from related parties	33,489	260,545	155,953	272,542	1,800	1,800
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	244,702	214,825	354,068	289,805	221,064	180,548
Advances	3,267,826	2,802,011	2,538,794	2,458,762	2,919,571	2,366,787
Total prepayments and accrued income	3,512,528	3,016,836	2,892,862	2,748,567	3,140,635	2,547,335

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
23 Apr 2026

Other receivables	962,313	778,106	901,359	756,916	810,317	637,735
Allowance for expected credit losses	706,886	706,886	672,134	672,134	706,885	706,885
Total trade and other current receivables	18,377,124	17,884,081	14,380,468	14,208,319	14,284,606	13,440,526
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	177,501	176,311	210,116	207,689	149,044	147,449
Balances with banks	1,661,883	1,283,018	15,606	(215,294)	928,856	617,778
Total cash	1,839,384	1,459,329	225,722	(7,605)	1,077,900	765,227
CASH EQUIVALENTS						
Total cash and cash equivalents	1,839,384	1,459,329	225,722	(7,605)	1,077,900	765,227
Total cash and bank balances	1,839,384	1,459,329	225,722	(7,605)	1,077,900	765,227
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Other reserves	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)
Total reserves	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)	(2,431,642)
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,856,545	1,729,722	1,708,873	1,588,239	1,809,863	1,682,323
Total non-current provisions for employee benefits	1,856,545	1,729,722	1,708,873	1,588,239	1,809,863	1,682,323
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	29,968,223	29,968,223	30,193,762	30,193,762	28,717,943	28,717,943
Total borrowings, non current	29,968,223	29,968,223	30,193,762	30,193,762	28,717,943	28,717,943
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	7,091,739	6,809,154	3,739,102	3,646,485	3,402,604	3,174,942
Payables to related parties	734,701	2,048,025	155,832	1,207,923	444,787	1,412,342
ACCRUALS AND DEFERRED INCOME						
Accruals	460,041	453,503	513,346	506,849	839,540	833,003
Total accruals and deferred income	460,041	453,503	513,346	506,849	839,540	833,003
Other payables	5,411,108	5,218,399	7,095,613	6,770,431	5,691,169	5,484,459
Total trade and other current payables	13,697,589	14,529,081	11,503,893	12,131,688	10,378,100	10,904,746
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	13,635,224	13,635,224	6,544,642	6,463,864	11,574,802	11,574,802
Total borrowings, current	13,635,224	13,635,224	6,544,642	6,463,864	11,574,802	11,574,802