

Statement of Financial position, Current/ non-current	Consolidated 31/12/2025	Standalone 31/12/2025	Actuals/Omani Rial/Audited	
			Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
Goodwill	1,423,092		1,379,904	0
Property, plant and equipment	59,661,197	24,767,399	57,016,130	26,632,400
Intangible assets other than goodwill	23,043		32,517	
Right-of-use assets	214,039		219,188	
Investments in subsidiaries		24,471,200		24,471,200
Deferred tax assets	928,940		1,379,585	437,853
Non-current financial assets at fair value through other comprehensive income	882,061	882,061	620,185	620,185
Non-current financial assets at amortised cost	2,648,895	2,648,895	2,641,645	2,641,645
Other non-current financial assets	7,714		6,735	0
Total non-current assets	65,788,981	52,769,555	63,295,889	54,803,283
CURRENT ASSETS				
Current inventories	13,230,320	6,613,680	12,569,819	6,933,795
Current financial assets at fair value through profit or loss			0	0
Trade and other current receivables	22,411,993	10,611,183	10,197,398	9,131,171
Cash and bank balances	28,566,297	26,168,503	21,734,270	20,532,802
Other current financial assets			0	0
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	64,208,610	43,393,366	44,501,487	36,597,768
Total current assets	64,208,610	43,393,366	44,501,487	36,597,768
Total assets	129,997,591	96,162,921	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
Statutory reserve	1,696,167	1,666,667	1,696,167	1,666,667
Other reserves	3,200,549	2,476,996	3,164,081	2,500,000
Retained earnings (accumulated Losses)	71,622,783	69,723,267	67,753,514	67,451,442
Total equity attributable to owners of parent	81,519,499		77,613,762	
Total equity	81,519,499	78,866,930	77,613,762	76,618,109
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS				
Non-current provisions for employee benefits	1,267,804	1,250,969	1,304,096	1,279,372
Other non-current provisions	6,529		121,306	0
Total non-current provisions	1,274,333	1,250,969	1,425,402	1,279,372
Borrowings, non current	6,978,903		1,745,842	0
Non-current lease liabilities	128,763		130,952	0
Deferred tax liabilities			0	0
Total non-current liabilities	8,381,999	1,250,969	3,302,196	1,279,372
CURRENT LIABILITIES				
CURRENT PROVISIONS				
Trade and other current payables	27,158,418	11,098,950	15,876,589	9,970,367
Borrowings, current	12,796,328	4,946,072	10,826,957	3,484,803
Current lease liabilities	97,137		99,563	0
Current tax liabilities, current	44,210		78,309	48,400
Total current liabilities other than liabilities included in disposal groups classified as held for sale	40,096,093	16,045,022	26,881,418	13,503,570
Total current liabilities	40,096,093	16,045,022	26,881,418	13,503,570
Total liabilities	48,478,092	17,295,991	30,183,614	14,782,942
Total equity and liabilities	129,997,591	96,162,921	107,797,376	91,401,051
Number of outstanding shares	50000000	50000000	50000000	50000000
Net assets per share	1.630	1.577	1.552	1.532

			Actuals/Omani Rial/Audited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone
	31/12/2025	31/12/2025	31/12/2024	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	6,692,214	3,221,543	6,429,282	3,869,597
Production supplies	0	0	0	0
Current inventories in transit	0	0	0	0
Work in progress	0	0	0	0
Current packaging and storage materials	0	0	0	0
Current agricultural produce	0	0	0	0
Finished goods	3,941,903	2,789,571	3,596,908	2,429,858
Current spare parts	3,310,161	886,584	3,185,582	897,671
Current fuel	0	0	0	0
Other inventories	0	0	0	0
Allowance for slow moving and obsolete inventories	713,958	284,018	641,953	263,331

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 26 Feb 2026

Total inventories, current	13,230,320	6,613,680	12,569,819	6,933,795
TRADE AND OTHER CURRENT RECEIVABLES				
Accounts receivables	14,709,586	7,348,912	12,613,712	6,550,433
Receivables due from related parties	60,710	1,113,357	101,875	834,709
PREPAYMENTS, ADVANCES AND ACCRUED INCOME				
Prepayments	376,306	160,499	425,556	276,205
Advances	9,698,870	338,428	278,566	278,566
Total prepayments and accrued income	10,075,176	498,927	704,122	554,771
Other receivables	3,481,941	2,487,167	2,531,636	2,011,318
Allowance for expected credit losses	5,915,420	837,180	5,753,947	820,060
Total trade and other current receivables	22,411,993	10,611,183	10,197,398	9,131,171
CASH AND CASH EQUIVALENTS				
CASH				
Cash on hand	7,947	7,000	7,520	7,000
Balances with banks	9,558,350	7,161,503	2,726,750	1,525,802
Total cash	9,566,297	7,168,503	2,734,270	1,532,802
CASH EQUIVALENTS				
Total cash and cash equivalents	9,566,297	7,168,503	2,734,270	1,532,802
Short-term deposits, not classified as cash equivalents	19,000,000	19,000,000	19,000,000	19,000,000
Total cash and bank balances	28,566,297	26,168,503	21,734,270	20,532,802
OTHER CURRENT NON-FINANCIAL ASSETS				
EQUITY				
OTHER RESERVES				
Special and general reserve	2,500,000	2,500,000	2,500,000	2,500,000
Foreign currency translation reserve	723,553		664,081	0
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(23,004)	(23,004)		
Total reserves	3,200,549	2,476,996	3,164,081	2,500,000
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS				
Employee End of Term Benefits, non current	1,267,804	1,250,969	1,304,096	1,279,372
Total non-current provisions for employee benefits	1,267,804	1,250,969	1,304,096	1,279,372
BORROWINGS, NON CURRENT				
Borrowings from banks and other financial institutions, non current	6,978,903		1,745,842	0
Total borrowings, non current	6,978,903		1,745,842	0
CURRENT LIABILITIES				
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS				
TRADE AND OTHER CURRENT PAYABLES				
Trade payable	17,491,552	3,237,227	7,483,648	2,909,784
Payables to related parties	48,734	148,734	52,034	152,034
ACCRUALS AND DEFERRED INCOME				
Accruals	4,886,890	4,075,807	2,646,117	2,126,659
Total accruals and deferred income	4,886,890	4,075,807	2,646,117	2,126,659
Other payables	4,731,242	3,637,182	5,694,790	4,781,890
Total trade and other current payables	27,158,418	11,098,950	15,876,589	9,970,367
BORROWINGS, CURRENT				
Borrowings from banks and other financial institutions, current	12,796,328	4,946,072	10,826,957	3,484,803
Total borrowings, current	12,796,328	4,946,072	10,826,957	3,484,803