

Statement of Financial position, Current/ non-current	Actuals/Omani Rial/Audited	
	Standalone 31/12/2024	Standalone 31/12/2023
STATEMENT OF FINANCIAL POSITION		
CONSOLIDATED AND SEPARATE		
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	16,820,799	18,839,493
Right-of-use assets	3,535,250	3,483,006
Non-current financial assets at fair value through other comprehensive income	2,281,172	2,032,472
Total non-current assets	22,637,221	24,354,971
CURRENT ASSETS		
Current inventories	6,535,893	6,232,697
Current financial assets at fair value through profit or loss	0	3,466,350
Trade and other current receivables	9,458,879	10,569,675
Cash and bank balances	712,961	804,029
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	16,707,733	21,072,751
Total current assets	16,707,733	21,072,751
Total assets	39,344,954	45,427,722
EQUITY AND LIABILITIES		
EQUITY		
Issued capital	22,000,000	22,000,000
Other reserves	7,333,333	7,333,333
Retained earnings (accumulated Losses)	1,022,807	5,250,420
Other equity interest	(554,544)	(739,709)
Total equity	29,801,596	33,844,044
LIABILITIES		
NON-CURRENT LIABILITIES		
NON-CURRENT PROVISIONS		
Non-current provisions for employee benefits	1,193,040	1,306,445
Total non-current provisions	1,193,040	1,306,445
Borrowings, non current	0	1,618,956
Non-current lease liabilities	4,055,854	3,922,054
Deferred tax liabilities	394,515	333,775
Total non-current liabilities	5,643,409	7,181,230
CURRENT LIABILITIES		
CURRENT PROVISIONS		
Trade and other current payables	3,881,491	3,310,861
Borrowings, current	0	1,031,123
Current lease liabilities	16,816	
Current tax liabilities, current	1,642	60,464
Total current liabilities other than liabilities included in disposal groups classified as held for sale	3,899,949	4,402,448
Total current liabilities	3,899,949	4,402,448
Total liabilities	9,543,358	11,583,678
Total equity and liabilities	39,344,954	45,427,722
Number of outstanding shares	220000000	220000000
Net assets per share	0.135	0.154

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Audited	
	Standalone 31/12/2024	Standalone 31/12/2023
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES		
CONSOLIDATED AND SEPARATE		
ASSETS		
NON-CURRENT ASSETS		
EXPLORATION AND EVALUATION ASSETS		
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD		
INVESTMENT PROPERTIES		
INVESTMENT PROPERTIES AT COST		
INVESTMENT PROPERTIES AT FAIR VALUE		
OTHER NON-CURRENT NON-FINANCIAL ASSETS		
CURRENT ASSETS		
INVENTORIES		
Raw materials	1,380,535	1,207,721
Current inventories in transit	49,041	
Work in progress	19,145	25,828
Current packaging and storage materials	128,011	169,656
Finished goods	3,740,351	3,678,803
Current spare parts	1,289,993	1,221,872
Allowance for slow moving and obsolete inventories	71,183	71,183
Total inventories, current	6,535,893	6,232,697
TRADE AND OTHER CURRENT RECEIVABLES		
Accounts receivables	10,049,060	11,002,867
PREPAYMENTS, ADVANCES AND ACCRUED INCOME		
Prepayments	84,077	85,001
Advances	125,141	104,301
Total prepayments and accrued income	209,218	189,302
Other receivables	156,595	113,500
Allowance for expected credit losses	955,994	735,994
Total trade and other current receivables	9,458,879	10,569,675
CASH AND CASH EQUIVALENTS		
CASH		
Cash on hand	2,000	2,000

Balances with banks	710,961	802,029
Total cash	712,961	804,029
CASH EQ UIVALENTS		
Total cash and cash equivalents	712,961	804,029
Total cash and bank balances	712,961	804,029
OTHER CURRENT NON-FINANCIAL ASSETS		
EQUITY		
OTHER RESERVES		
Other reserves	7,333,333	7,333,333
Total reserves	7,333,333	7,333,333
LIABILITIES		
NON-CURRENT LIABILITIES		
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS		
Employee End of Term Benefits, non current	1,193,040	1,306,445
Total non-current provisions for employee benefits	1,193,040	1,306,445
BORROWINGS, NON CURRENT		
Borrowings from banks and other financial institutions, non current	0	1,618,956
Total borrowings, non current	0	1,618,956
CURRENT LIABILITIES		
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS		
TRADE AND OTHER CURRENT PAYABLES		
Trade payable	2,401,584	2,111,637
ACCRUALS AND DEFERRED INCOME		
Accruals	1,400,827	1,061,694
Total accruals and deferred income	1,400,827	1,061,694
Other payables	79,080	137,530
Total trade and other current payables	3,881,491	3,310,861
BORROWINGS, CURRENT		
Borrowings from banks and other financial institutions, current	0	1,031,123
Total borrowings, current	0	1,031,123