

Income Statement - Function of expense	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
PROFIT OR LOSS		
CONSOLIDATED AND SEPARATE		
PROFIT (LOSS)		
Revenue	2,323,226	2,036,904
Cost of sales	1,841,422	1,626,029
Gross profit	481,804	410,875
Other income	2,029	15,285
General and administrative expense	165,623	94,144
Selling, distribution and marketing expenses	150,383	172,633
Profit (loss) from operating activities	167,827	159,383
Finance costs	32,181	4,423
Profit (loss) before income tax, continuing operations	135,646	154,960
Income tax expense, continuing operations	20,398	23,244
Profit (loss) from continuing operations	115,248	131,716
Net Profit / (Loss) for the period	115,248	131,716
PROFIT (LOSS), ATTRIBUTABLE TO		
BASIC AND DILUTED EARNINGS PER SHARE		
BASIC EARNINGS PER SHARE		
Total basic earnings (loss) per share	0.002	0.002
DILUTED EARNINGS PER SHARE		
Diluted earnings (loss) per share from continuing operations	0.002	0.002

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
STATEMENT OF COMPREHENSIVE INCOME		
CONSOLIDATED AND SEPARATE		
Net Profit / (Loss) for the period	115,248	131,716
OTHER COMPREHENSIVE INCOME		
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX		
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS		
Total comprehensive income	115,248	131,716
COMPREHENSIVE INCOME ATTRIBUTABLE TO		

Analysis of Income and Expense - Function of Expense	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
ANALYSIS OF INCOME AND EXPENSE		
CONSOLIDATED AND SEPARATE		
REVENUE		
Revenue from sale of goods	2,323,226	2,036,904
Total revenue	2,323,226	2,036,904
OTHER INCOME		
Miscellaneous income	2,029	15,285
Total other income	2,029	15,285
EXPENSES		
COST OF SALES		
Cost of material consumed	981,898	719,483
Employee benefit expenses	250,869	261,015
Fuel and electricity	228,366	220,605
Depreciation and amortisation	182,680	182,069
Inventory write-down	75,313	130,710
Repairs and maintenance	82,837	60,751
Other cost of goods sold	39,459	51,396
Total Cost of sales	1,841,422	1,626,029
SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Packaging and dispatch charges	92,975	104,784
Employee benefit expense	34,707	34,069
Depreciation and amortisation	1,744	1,744
Other selling and distribution expenses	20,957	32,036
Total selling, distribution and marketing expenses	150,383	172,633
GENERAL AND ADMINISTRATIVE EXPENSES		
Rent and utility expenses	1,261	916
Employee benefit expenses	61,688	59,300
Director's remuneration and sitting fees	8,750	7,500
Expected credit losses - trade and other receivables	42,467	
Depreciation and amortisation	3,531	2,628
Legal and professional expense	10,062	5,673
Registrations and renewals	1,953	1,653
Vehicle expenses	4,237	3,482
Printing and stationary	760	660
Other expenses and fees	30,914	12,332
Total General and administrative expenses	165,623	94,144

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