

Income Statement - Function of expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone
	01/07/2025-30/09/2025	01/07/2025-30/09/2025	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2024-30/09/2024	01/01/2024-30/09/2024
Actuals/Omani Rial/Unaudited								
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	37,761,926	38,263,821	38,369,204	37,998,233	114,325,967	114,091,868	108,352,577	107,691,972
Cost of sales	31,701,657	32,567,873	33,721,479	33,616,007	96,613,666	97,293,712	95,119,786	95,230,465
Gross profit	6,060,269	5,695,948	4,647,725	4,382,226	17,712,301	16,798,156	13,232,791	12,461,507
Other income	1,102,517	1,102,517	1,020,267	1,020,267	2,928,868	2,928,868	2,826,347	2,826,347
General and administrative expense	1,566,906	1,221,620	1,541,384	1,280,163	4,845,583	3,925,550	4,072,657	3,445,576
Selling, distribution and marketing expenses	2,332,681	2,275,799	2,122,780	2,089,881	7,062,805	6,872,342	6,077,173	5,974,371
Other expenses	16,269	4,584	3,909	3,909	31,337	19,652	17,799	17,799
Profit (loss) from operating activities	3,246,930	3,296,462	1,999,919	2,028,540	8,701,444	8,909,480	5,891,509	5,850,108
Finance income	31,187	31,187	20,015	20,015	111,378	111,378	73,099	73,099
Finance costs	290,669	273,670	420,049	389,346	919,284	872,470	1,369,011	1,288,749
Profit (loss) before income tax, continuing operations	2,987,448	3,053,979	1,599,885	1,659,209	7,893,538	8,148,388	4,595,597	4,634,458
Income tax expense, continuing operations	627,556	438,502	260,651	275,210	1,411,606	1,251,698	687,936	731,365
Profit (loss) from continuing operations	2,359,892	2,615,477	1,339,234	1,383,999	6,481,932	6,896,690	3,907,661	3,903,093
Net Profit / (Loss) for the period	2,359,892	2,615,477	1,339,234	1,383,999	6,481,932	6,896,690	3,907,661	3,903,093
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	2,432,154		1,364,288		6,616,614		3,958,181	
Profit (loss), attributable to non-controlling interests	(72,262)		(25,054)		(134,682)		(50,520)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.019	0.021	0.011	0.011	0.052	0.055	0.031	0.031
Total basic earnings (loss) per share	0.019	0.021	0.011	0.011	0.052	0.055	0.031	0.031
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.019	0.021	0.011	0.011	0.052	0.055	0.031	0.031
Total diluted earnings (loss) per share	0.019	0.021	0.011	0.011	0.052	0.055	0.031	0.031

	Actuals/Omani Rial/Unaudited							
Statement of comprehensive income - Net of tax	Consolidated 01/07/2025- 30/09/2025	Standalone 01/07/2025- 30/09/2025	Consolidated 01/07/2024- 30/09/2024	Standalone 01/07/2024- 30/09/2024	Consolidated 01/01/2025- 30/09/2025	Standalone 01/01/2025- 30/09/2025	Consolidated 01/01/2024- 30/09/2024	Standalone 01/01/2024- 30/09/2024
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the period	2,359,892	2,615,477	1,339,234	1,383,999	6,481,932	6,896,690	3,907,661	3,903,093
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Re-measurement gain (losses) on defined benefit plans	(17,880)	(17,880)	0	0	(30,339)	(30,339)	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	(17,880)	(17,880)	0	0	(30,339)	(30,339)	0	0
Total other comprehensive income	(17,880)	(17,880)	0	0	(30,339)	(30,339)	0	0
Total comprehensive income	2,342,012	2,597,597	1,339,234	1,383,999	6,451,593	6,866,351	3,907,661	3,903,093
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	2,414,274		1,364,288		6,586,275		3,958,181	
Comprehensive income, attributable to non-controlling interests	(72,262)		(25,054)		(134,682)		(50,520)	

	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Actuals/Omani Rial/U audited
								Standalone

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 26 Oct 2025

Analysis of Income and Expense - Function of Expense	01/07/2025-30/09/2025	01/07/2025-30/09/2025	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2024-30/09/2024	01/01/2024-30/09/2024
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	37,761,926	38,263,821	38,369,204	37,998,233	114,325,967	114,091,868	108,352,577	107,691,972
Total revenue	37,761,926	38,263,821	38,369,204	37,998,233	114,325,967	114,091,868	108,352,577	107,691,972
OTHER INCOME								
Miscellaneous income	1,102,517	1,102,517	1,020,267	1,020,267	2,928,868	2,928,868	2,826,347	2,826,347
Total other income	1,102,517	1,102,517	1,020,267	1,020,267	2,928,868	2,928,868	2,826,347	2,826,347
EXPENSES								
COST OF SALES								
Cost of material consumed	28,919,900	29,786,116	31,219,880	31,114,409	88,858,403	89,538,449	88,122,457	88,233,136
Employee benefit expenses	1,254,011	1,254,011	1,230,923	1,230,923	3,796,215	3,796,215	3,577,346	3,577,346
Fuel and electricity	601,169	601,169	568,318	568,317	1,647,439	1,647,439	1,455,688	1,455,688
Depreciation and amortisation	648,312	648,312	428,576	428,576	1,561,980	1,561,980	1,201,357	1,201,357
Other cost of goods sold	278,265	278,265	273,782	273,782	749,629	749,629	762,938	762,938
Total Cost of sales	31,701,657	32,567,873	33,721,479	33,616,007	96,613,666	97,293,712	95,119,786	95,230,465
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	2,253,480	2,196,598	2,072,955	2,040,610	6,845,215	6,670,040	5,902,386	5,814,525
Commission on sales	3,151	3,151	0	0	17,616	17,616	15,251	15,251
Sales promotion expenses	7,309	7,309	3,759	3,759	16,163	16,163	11,679	11,679
Advertising expense	24,457	24,457	924	924	45,411	30,123	36,635	22,248
Other selling and distribution expenses	44,284	44,284	45,142	44,588	138,400	138,400	111,222	110,668
Total selling, distribution and marketing expenses	2,332,681	2,275,799	2,122,780	2,089,881	7,062,805	6,872,342	6,077,173	5,974,371
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	1,110,698	924,487	1,043,950	889,040	3,353,763	2,831,616	2,929,241	2,531,930
Director's remuneration and sitting fees	34,600	34,600	44,900	44,900	145,000	145,000	80,200	80,200
Expected credit losses - trade and other receivables	(10,249)	(50,000)	128,711	88,992	94,420	52,105	138,789	86,159
Depreciation and amortisation	85,062	66,893	84,116	67,676	237,445	189,523	248,620	199,569
Legal and professional expense	139,170	130,105	78,082	70,271	381,046	348,879	206,755	176,135
Registrations and renewals	220	220	797	222	14,477	9,868	8,862	8,287
Vehicle expenses	13,587	9,972	11,535	9,610	36,974	33,054	29,608	26,043
Printing and stationary	10,331	7,820	4,691	4,328	22,879	19,250	14,097	12,974
Advertisement and business promotion	0	0	0	0				
Recruitment and training expenses	0	0	0	0				
Other expenses and fees	183,487	97,523	144,602	105,124	559,579	296,255	416,485	324,279
Total General and administrative expenses	1,566,906	1,221,620	1,541,384	1,280,163	4,845,583	3,925,550	4,072,657	3,445,576