

	Actuals/Omani Rial/Unaudited			
Income Statement - Function of expense	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	Standalone 01/01/2025-31/03/2025
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	38,412,267	38,454,070	40,321,750	40,076,215
Cost of sales	31,654,980	31,942,812	33,458,680	33,385,539
Gross profit	6,757,287	6,511,258	6,863,070	6,690,676
Other income	3,696	3,696	0	0
General and administrative expense	2,020,506	1,377,388	1,592,833	1,363,367
Selling, distribution and marketing expenses	2,401,510	2,351,405	2,536,144	2,480,358
Other expenses	5,469	5,469	7,521	7,521
Profit (loss) from operating activities	2,333,498	2,780,692	2,726,572	2,839,430
Finance income	30,079	30,079	41,918	41,918
Finance costs	225,947	179,680	254,663	230,479
Profit (loss) before income tax, continuing operations	2,137,630	2,631,091	2,513,827	2,650,869
Income tax expense, continuing operations	419,671	416,457	401,888	416,461
Profit (loss) from continuing operations	1,717,959	2,214,634	2,111,939	2,234,408
Net Profit / (Loss) for the period	1,717,959	2,214,634	2,111,939	2,234,408
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	1,821,203		2,138,301	
Profit (loss), attributable to non-controlling interests	(103,244)		(26,362)	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.014	0.018	0.017	0.018
Total basic earnings (loss) per share	0.014	0.018	0.017	0.018
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.014	0.018	0.017	0.018

	Actuals/Omani Rial/Unaudited			
	Consolidated	Standalone	Consolidated	Standalone
Statement of comprehensive income - Net of tax	01/01/2026- 31/03/2026	01/01/2026- 31/03/2026	01/01/2025- 31/03/2025	01/01/2025- 31/03/2025
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	1,717,959	2,214,634	2,111,939	2,234,408
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Changes in fair value of cash flow hedges	109,992	0	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	109,992	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS				
Re-measurement gain (losses) on defined benefit plans	(12,100)	(12,100)	(7,918)	(7,918)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	(12,100)	(12,100)	(7,918)	(7,918)
Total other comprehensive income	97,892	(12,100)	(7,918)	(7,918)
Total comprehensive income	1,815,851	2,202,534	2,104,021	2,226,490
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	1,897,096		2,130,383	
Comprehensive income, attributable to non-controlling interests	(81,245)		(26,362)	

Analysis of Income and Expense - Function of Expense			Actuals/Omani Rial/Unaudited	
	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	Standalone 01/01/2025-31/03/2025
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	38,412,267	38,454,070	40,321,750	40,076,215
Total revenue	38,412,267	38,454,070	40,321,750	40,076,215
OTHER INCOME				
Miscellaneous income	3,696	3,696	0	0
Total other income	3,696	3,696	0	0
EXPENSES				
COST OF SALES				
Cost of material consumed	28,813,988	29,101,820	30,958,931	30,885,790
Employee benefit expenses	1,480,356	1,480,356	1,339,690	1,339,690
Fuel and electricity	461,745	461,745	452,084	452,084
Depreciation and amortisation	665,056	665,056	449,297	449,297
Other cost of goods sold	233,835	233,835	258,678	258,678
Total Cost of sales	31,654,980	31,942,812	33,458,680	33,385,539
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Packaging and dispatch charges	2,294,795	2,259,903	2,464,157	2,423,659
Commission on sales	36,453	36,453	0	0
Sales promotion expenses	26,127	26,127	4,323	4,323
Advertising expense	24,491	9,278	18,261	2,973
Other selling and distribution expenses	19,644	19,644	49,403	49,403
Total selling, distribution and marketing expenses	2,401,510	2,351,405	2,536,144	2,480,358
GENERALAND ADMINISTRATIVE EXPENSES				
Employee benefit expenses	1,310,223	1,058,136	1,130,440	986,722
Director's remuneration and sitting fees	45,800	45,800	76,700	76,700
Expected credit losses - trade and other receivables	(11,550)	(5,410)	24,159	26,151
Depreciation and amortisation	91,554	66,172	66,674	59,829

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

Legal and professional expense	120,559	97,601	119,197	106,147
Registrations and renewals	3,244	542	448	249
Vehicle expenses	11,560	10,111	10,564	8,251
Printing and stationary	4,472	2,921	4,472	2,921
Advertisement and business promotion	0	0		
Recruitment and training expenses	0	0		
Other expenses and fees	444,644	101,515	160,179	96,397
Total General and administrative expenses	2,020,506	1,377,388	1,592,833	1,363,367