

Income Statement - Nature of expenses	Actuals/Omani Rial/Audited	
	Standalone 01/01/2025-31/12/2025	Standalone 01/01/2024-31/12/2024
PROFIT OR LOSS		
CONSOLIDATED AND SEPARATE		
PROFIT OR LOSS		
Revenue	30,805,662	25,665,825
Other income	167,961	47,987
Cost of material consumed and goods sold	25,699,833	21,209,505
Service expenses	75,246	51,268
Employee benefits expense	514,949	446,179
Depreciation, depletion and amortisation	4,409	466
Other operating expenses	456,187	472,512
Profit (loss) from operating activities	4,222,999	3,533,882
Finance costs	2,181,170	1,372,281
Impairment loss (reversal) of non-financial assets		(729,890)
Provision expense (write back of provision)	480,301	5,853
Profit (loss) before income tax	1,561,528	2,885,638
Income tax expense, continuing operations	306,053	181,473
Profit (loss) from continuing operations	1,255,475	2,704,165
Profit (loss) for period	1,255,475	2,704,165
PROFIT (LOSS), ATTRIBUTABLE TO		
BASIC AND DILUTED EARNINGS PER SHARE		
BASIC EARNINGS PER SHARE		
Basic earnings (loss) per share from continuing operations	0.008	0.017
Basic earnings (loss) per share from discontinued operations	0.000	0.000
Total basic earnings (loss) per share	0.008	0.017
DILUTED EARNINGS PER SHARE		
Diluted earnings (loss) per share from continuing operations	0.008	0.017
Diluted earnings (loss) per share from discontinued operations	0.000	0.000
Total diluted earnings (loss) per share	0.008	0.017

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Audited	
	Standalone 01/01/2025-31/12/2025	Standalone 01/01/2024-31/12/2024
STATEMENT OF COMPREHENSIVE INCOME		
CONSOLIDATED AND SEPARATE		
Net Profit / (Loss) for the Period	1,255,475	2,704,165
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS		
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS		
Total comprehensive income for the Period	1,255,475	2,704,165
COMPREHENSIVE INCOME ATTRIBUTABLE TO		

Analysis of Income and Expense, Nature of Expense	Actuals/Omani Rial/Audited	
	Standalone 01/01/2025-31/12/2025	Standalone 01/01/2024-31/12/2024
ANALYSIS OF INCOME AND EXPENSE		
CONSOLIDATED AND SEPARATE		
REVENUE		
Revenue from sale of goods	16,054,023	14,803,038
Sale of energy	14,751,639	10,862,787
LEASE REVENUE		
Total revenue	30,805,662	25,665,825
OTHER INCOME		
Interest income	68,648	8,849
Gain (loss) on sale of non-financial assets	99,313	
Miscellaneous income		39,138
Total other income	167,961	47,987
COST OF MATERIAL CONSUMED AND GOODS SOLD		
Raw materials and consumables used	15,026,966	10,315,407
Other cost of material consumed and goods sold	10,672,867	10,894,098
Total cost of material consumed and goods sold	25,699,833	21,209,505
SERVICE EXPENSES		
Banks and similar charges	1,056	1,190
Communication expenses	34,357	21,242
Other service expenses	39,833	28,836
Total service expenses	75,246	51,268
EMPLOYEE BENEFIT EXPENSES		
Wages and salaries	507,843	433,144
Social security contributions	3,262	9,306
Other long-term employee benefits	3,844	3,729
Total employee benefits expense	514,949	446,179
OTHER OPERATING EXPENSES		
Director's remuneration and sitting fees	73,200	82,400
Legal and professional expense	202,676	243,714
Registrations and renewals	127,540	117,033
Miscellaneous other operating expense	52,771	29,365
Total other operating expenses	456,187	472,512