

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	1,018,303	1,100,706
Cost of sales	736,707	645,655
Gross profit	281,596	455,051
Other income	27,600	34,694
Net investment income	117,219	(15,828)
General and administrative expense	188,831	208,825
Selling, distribution and marketing expenses	283,099	277,414
Profit (loss) from operating activities	(45,515)	(12,322)
Finance costs	30,916	26,923
Profit (loss) before income tax, continuing operations	(76,431)	(39,245)
Profit (loss) from continuing operations	(76,431)	(39,245)
Net Profit / (Loss) for the period	(76,431)	(39,245)
PROFIT (LOSS), ATTRIBUTABLE TO		
BASIC AND DILUTED EARNINGS PER SHARE		
BASIC EARNINGS PER SHARE		
Total basic earnings (loss) per share	(0.004)	(0.002)
DILUTED EARNINGS PER SHARE		

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	(76,431)	(39,245)
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	(76,431)	(39,245)
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	1,018,303	1,100,706
Total revenue	1,018,303	1,100,706
OTHER INCOME		
Dividend income	26,883	25,425
Miscellaneous income	717	9,269
Total other income	27,600	34,694
EXPENSES		
COST OF SALES		
Cost of material consumed	610,532	519,801
Employee benefit expenses	68,082	58,507
Fuel and electricity	13,732	21,403
Depreciation and amortisation	33,117	31,736
Repairs and maintenance	4,993	4,950
Other cost of goods sold	6,251	9,258
Total Cost of sales	736,707	645,655
SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Packaging and dispatch charges	53,867	46,281
Employee benefit expense	137,054	137,502
Depreciation and amortisation	12,779	11,585
Commission on sales	10,200	13,432
Sales promotion expenses	7,142	11,371
Other selling and distribution expenses	62,057	57,243
Total selling, distribution and marketing expenses	283,099	277,414
GENERAL AND ADMINISTRATIVE EXPENSES		
Rent and utility expenses		6,920
Employee benefit expenses	131,534	134,012
Director's remuneration and sitting fees	8,969	10,602
Depreciation and amortisation	6,998	12,757
Professional and consultants fees	4,426	2,733
Legal and professional expense	2,720	4,516
Registrations and renewals	3,757	5,305
Vehicle expenses	7,210	8,993
Printing and stationary	779	1,766
Advertisement and business promotion	490	3,965
Other expenses and fees	21,948	17,256
Total General and administrative expenses	188,831	208,825

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Apr 2026