

| Income Statement - Function of expense                                                    | Consolidated              |                           | Standalone                |                           | Consolidated              |                           | Standalone                |                           | Actuals/Omani Rial/U naudited |  |
|-------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|--|
|                                                                                           | 01/07/2025-<br>30/09/2025 | 01/07/2025-<br>30/09/2025 | 01/07/2024-<br>30/09/2024 | 01/07/2024-<br>30/09/2024 | 01/01/2025-<br>30/09/2025 | 01/01/2025-<br>30/09/2025 | 01/01/2024-<br>30/09/2024 | 01/01/2024-<br>30/09/2024 |                               |  |
| <b>PROFIT OR LOSS</b>                                                                     |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| <b>CONSOLIDATED AND SEPARATE</b>                                                          |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| <b>PROFIT (LOSS)</b>                                                                      |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| Revenue                                                                                   | 26,431,726                | 9,560,089                 | 22,694,294                | 9,521,182                 | 79,050,574                | 29,399,564                | 63,733,160                | 28,651,773                |                               |  |
| Cost of sales                                                                             | 22,767,995                | 7,348,139                 | 19,698,549                | 7,569,299                 | 67,247,986                | 22,395,151                | 54,670,063                | 22,150,679                |                               |  |
| Gross profit                                                                              | 3,663,731                 | 2,211,950                 | 2,995,745                 | 1,951,883                 | 11,802,588                | 7,004,413                 | 9,063,097                 | 6,501,094                 |                               |  |
| Other income                                                                              | (6,003)                   | 2,573,358                 | (416,140)                 | (318,721)                 | 223,586                   | 2,784,026                 | 179,955                   | 108,454                   |                               |  |
| General and administrative expense                                                        | 1,241,611                 | 839,278                   | 1,278,190                 | 617,843                   | 3,491,583                 | 2,164,526                 | 3,998,105                 | 1,793,918                 |                               |  |
| Selling, distribution and marketing expenses                                              | 2,343,505                 | 1,349,267                 | 2,164,277                 | 1,184,864                 | 6,605,484                 | 3,872,306                 | 6,378,044                 | 3,669,710                 |                               |  |
| Profit (loss) from operating activities                                                   | 72,612                    | 2,596,763                 | (862,862)                 | (169,545)                 | 1,929,107                 | 3,751,607                 | (1,133,097)               | 1,145,920                 |                               |  |
| Finance costs                                                                             | 739,913                   | 368,482                   | 645,113                   | 386,833                   | 2,021,798                 | 1,105,622                 | 1,954,866                 | 1,148,829                 |                               |  |
| Share of profit (loss) of associates and joint ventures accounted for using equity method | (880)                     |                           | 3,132                     |                           | (63,666)                  |                           | 7,776                     |                           |                               |  |
| Profit (loss) before income tax, continuing operations                                    | (668,181)                 | 2,228,281                 | (1,504,843)               | (556,378)                 | (156,357)                 | 2,645,985                 | (3,080,187)               | (2,909)                   |                               |  |
| Income tax expense, continuing operations                                                 | 70,293                    |                           |                           |                           | 249,611                   |                           | (16,650)                  |                           |                               |  |
| Profit (loss) from continuing operations                                                  | (738,474)                 | 2,228,281                 | (1,504,843)               | (556,378)                 | (405,968)                 | 2,645,985                 | (3,063,537)               | (2,909)                   |                               |  |
| Net Profit / (Loss) for the period                                                        | (738,474)                 | 2,228,281                 | (1,504,843)               | (556,378)                 | (405,968)                 | 2,645,985                 | (3,063,537)               | (2,909)                   |                               |  |
| <b>PROFIT (LOSS), ATTRIBUTABLE TO</b>                                                     |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| Profit (loss), attributable to owners of parent                                           | (719,307)                 |                           | (1,481,398)               |                           | (354,500)                 |                           | (3,010,767)               |                           |                               |  |
| Profit (loss), attributable to non-controlling interests                                  | (19,167)                  |                           | (23,445)                  |                           | (51,468)                  |                           | (52,770)                  |                           |                               |  |
| <b>BASIC AND DILUTED EARNINGS PER SHARE</b>                                               |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| <b>BASIC EARNINGS PER SHARE</b>                                                           |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| Total basic earnings (loss) per share                                                     |                           |                           |                           |                           | (0.002)                   | 0.013                     | (0.015)                   | 0.000                     |                               |  |
| <b>DILUTED EARNINGS PER SHARE</b>                                                         |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |

| Statement of comprehensive income - Net of tax                                                                       | Consolidated              |                           | Standalone                |                           | Consolidated              |                           | Standalone                |                           | Actuals/Omani Rial/U naudited |  |
|----------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|--|
|                                                                                                                      | 01/07/2025-<br>30/09/2025 | 01/07/2025-<br>30/09/2025 | 01/07/2024-<br>30/09/2024 | 01/07/2024-<br>30/09/2024 | 01/01/2025-<br>30/09/2025 | 01/01/2025-<br>30/09/2025 | 01/01/2024-<br>30/09/2024 | 01/01/2024-<br>30/09/2024 |                               |  |
| <b>STATEMENT OF COMPREHENSIVE INCOME</b>                                                                             |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| <b>CONSOLIDATED AND SEPARATE</b>                                                                                     |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| Net Profit / (Loss) for the period                                                                                   | (738,474)                 | 2,228,281                 | (1,504,843)               | (556,378)                 | (405,968)                 | 2,645,985                 | (3,063,537)               | (2,909)                   |                               |  |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                                    |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| <b>OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX</b> |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| Net change in fair value                                                                                             | (665,062)                 | (665,062)                 | (8,728)                   | (8,728)                   | (1,260,820)               | (1,260,820)               | (644,087)                 | (644,087)                 |                               |  |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax                             | (665,062)                 | (665,062)                 | (8,728)                   | (8,728)                   | (1,260,820)               | (1,260,820)               | (644,087)                 | (644,087)                 |                               |  |
| <b>OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS</b>         |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| Total other comprehensive income                                                                                     | (665,062)                 | (665,062)                 | (8,728)                   | (8,728)                   | (1,260,820)               | (1,260,820)               | (644,087)                 | (644,087)                 |                               |  |
| Total comprehensive income                                                                                           | (1,403,536)               | 1,563,219                 | (1,513,571)               | (565,106)                 | (1,666,788)               | 1,385,165                 | (3,707,624)               | (646,996)                 |                               |  |
| <b>COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>                                                                          |                           |                           |                           |                           |                           |                           |                           |                           |                               |  |
| Comprehensive income, attributable to owners of parent                                                               | (1,384,369)               |                           | (1,490,126)               |                           | (1,615,320)               |                           | (3,654,854)               |                           |                               |  |
| Comprehensive income, attributable to non-controlling interests                                                      | (19,167)                  |                           | (23,445)                  |                           | (51,468)                  |                           | (52,770)                  |                           |                               |  |

| Analysis of Income and Expense - Function of Expense | Consolidated          |                       | Standalone            |                       | Consolidated          |                       | Standalone            |                       | Actuals/Omani Rial/U naudited |  |
|------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|--|
|                                                      | 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 |                               |  |
| <b>ANALYSIS OF INCOME AND EXPENSE</b>                |                       |                       |                       |                       |                       |                       |                       |                       |                               |  |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 09 Nov 2025

| CONSOLIDATED AND SEPARATE                                 |                   |                  |                   |                  |                   |                   |                   |                   |
|-----------------------------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE                                                   |                   |                  |                   |                  |                   |                   |                   |                   |
| Revenue from sale of goods                                | 26,368,022        | 9,330,885        | 22,523,065        | 9,346,953        | 78,820,698        | 28,673,187        | 63,323,719        | 28,233,332        |
| Revenue from rendering of services                        | 20,460            | 185,960          | 20,460            | 23,460           | 61,380            | 557,880           | 61,380            | 70,380            |
| Other revenue                                             | 43,244            | 43,244           | 150,769           | 150,769          | 168,496           | 168,497           | 348,061           | 348,061           |
| <b>Total revenue</b>                                      | <b>26,431,726</b> | <b>9,560,089</b> | <b>22,694,294</b> | <b>9,521,182</b> | <b>79,050,574</b> | <b>29,399,564</b> | <b>63,733,160</b> | <b>28,651,773</b> |
| OTHER INCOME                                              |                   |                  |                   |                  |                   |                   |                   |                   |
| Dividend income                                           |                   | 2,580,000        |                   |                  | 195,698           | 2,775,698         | 106,737           | 106,737           |
| Miscellaneous income                                      | (6,003)           | (6,642)          | (416,140)         | (318,721)        | 27,888            | 8,328             | 73,218            | 1,717             |
| <b>Total other income</b>                                 | <b>(6,003)</b>    | <b>2,573,358</b> | <b>(416,140)</b>  | <b>(318,721)</b> | <b>223,586</b>    | <b>2,784,026</b>  | <b>179,955</b>    | <b>108,454</b>    |
| EXPENSES                                                  |                   |                  |                   |                  |                   |                   |                   |                   |
| COST OF SALES                                             |                   |                  |                   |                  |                   |                   |                   |                   |
| Cost of material consumed                                 | 20,287,512        | 5,801,362        | 16,547,726        | 5,594,349        | 59,301,651        | 17,559,557        | 45,704,242        | 16,472,994        |
| Employee benefit expenses                                 | 1,181,574         | 738,018          | 1,233,452         | 730,460          | 3,776,040         | 2,251,594         | 3,798,635         | 2,233,565         |
| Fuel and electricity                                      | 258,855           | 83,125           | 358,568           | 188,465          | 928,871           | 461,464           | 1,071,429         | 568,791           |
| Depreciation and amortisation                             | 567,075           | 404,842          | 1,147,285         | 490,001          | 1,817,210         | 1,297,120         | 2,562,497         | 1,500,520         |
| Inventory write-down                                      | (5,589)           | (5,589)          | 25,350            |                  | (54,200)          | (54,200)          | 141,879           | 86,529            |
| Repairs and maintainance                                  | 163,216           | 136,758          | 140,680           | 167,912          | 470,219           | 370,759           | 467,666           | 439,439           |
| Other cost of goods sold                                  | 315,352           | 189,623          | 245,488           | 398,112          | 1,008,195         | 508,857           | 923,715           | 848,841           |
| <b>Total Cost of sales</b>                                | <b>22,767,995</b> | <b>7,348,139</b> | <b>19,698,549</b> | <b>7,569,299</b> | <b>67,247,986</b> | <b>22,395,151</b> | <b>54,670,063</b> | <b>22,150,679</b> |
| SELLING, DISTRIBUTION AND MARKETING EXPENSES              |                   |                  |                   |                  |                   |                   |                   |                   |
| Packaging and dispatch charges                            | 819,681           | 357,640          | 670,826           | 338,176          | 2,228,261         | 1,067,423         | 2,023,724         | 1,000,166         |
| Employee benefit expense                                  | 967,066           | 663,507          | 956,034           | 591,730          | 2,899,579         | 1,946,033         | 2,921,899         | 1,823,091         |
| Depreciation and amortisation                             | 59,569            | 48,998           | 72,229            | 59,625           | 191,908           | 158,170           | 226,733           | 193,352           |
| Advertising expense                                       | 93,673            | 35,735           | 94,688            | 15,086           | 298,770           | 95,681            | 232,325           | 48,536            |
| Other selling and distribution expenses                   | 403,516           | 243,387          | 370,500           | 180,247          | 986,966           | 604,999           | 973,363           | 604,565           |
| <b>Total selling, distribution and marketing expenses</b> | <b>2,343,505</b>  | <b>1,349,267</b> | <b>2,164,277</b>  | <b>1,184,864</b> | <b>6,605,484</b>  | <b>3,872,306</b>  | <b>6,378,044</b>  | <b>3,669,710</b>  |
| GENERAL AND ADMINISTRATIVE EXPENSES                       |                   |                  |                   |                  |                   |                   |                   |                   |
| Rent and utility expenses                                 | 70,739            | 37,319           | 65,152            | 28,763           | 204,818           | 106,761           | 196,015           | 92,264            |
| Employee benefit expenses                                 | 839,825           | 469,066          | 718,938           | 336,136          | 2,257,221         | 1,044,381         | 2,024,511         | 948,602           |
| Director's remuneration and sitting fees                  | 50,133            | 15,000           | 59,171            | 38,000           | 191,133           | 68,000            | 253,121           | 109,733           |
| Depreciation and amortisation                             | 44,816            | 23,741           | 69,090            | 24,241           | 153,375           | 69,325            | 208,437           | 79,145            |
| Head office expenses                                      | 10,193            | 9,722            | 9,350             | 8,392            | 26,614            | 25,301            | 23,099            | 18,903            |
| Professional and consultants fees                         | 91,888            | 81,222           | 227,810           | 118,697          | 279,974           | 244,568           | 884,865           | 330,974           |
| Other expenses and fees                                   | 134,017           | 203,208          | 128,679           | 63,614           | 378,448           | 606,190           | 408,057           | 214,297           |
| <b>Total General and administrative expenses</b>          | <b>1,241,611</b>  | <b>839,278</b>   | <b>1,278,190</b>  | <b>617,843</b>   | <b>3,491,583</b>  | <b>2,164,526</b>  | <b>3,998,105</b>  | <b>1,793,918</b>  |