

Income Statement - Function of expense	Consolidated		Actuals/Omani Rial/Unaudited	
	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	30,881,581	10,134,962	26,581,012	10,059,604
Cost of sales	25,930,531	7,512,425	22,370,839	7,715,725
Gross profit	4,951,050	2,622,537	4,210,173	2,343,879
Other income	608,121	597,192	237,630	383,352
General and administrative expense	1,143,394	825,769	1,159,634	698,952
Selling, distribution and marketing expenses	2,311,150	1,466,422	2,081,947	1,262,987
Profit (loss) from operating activities	2,104,627	927,538	1,206,222	765,292
Finance costs	559,199	371,334	642,255	364,122
Gain (loss) arising from derecognition of financial assets measured at amortised cost			(11,950)	
Share of profit (loss) of associates and joint ventures accounted for using equity method	47,500			
Profit (loss) before income tax, continuing operations	1,592,928	556,204	552,017	401,170
Income tax expense, continuing operations	146,711		64,704	
Profit (loss) from continuing operations	1,446,217	556,204	487,313	401,170
Net Profit / (Loss) for the period	1,446,217	556,204	487,313	401,170
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	1,446,217		501,552	
Profit (loss), attributable to non-controlling interests			(14,239)	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.007	0.003	0.002	0.002
Total basic earnings (loss) per share	0.007	0.003	0.002	0.002
DILUTED EARNINGS PER SHARE				

Statement of comprehensive income - Net of tax	Consolidated		Actuals/Omani Rial/Unaudited	
	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
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	1,446,217	556,204	487,313	401,170
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Net change in fair value	(279,125)	(279,125)	(323,819)	(323,819)
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(279,125)	(279,125)	(323,819)	(323,819)
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS				
Total other comprehensive income	(279,125)	(279,125)	(323,819)	(323,819)
Total comprehensive income	1,167,092	277,079	163,494	77,351
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	1,167,092		177,733	
Comprehensive income, attributable to non-controlling interests	0		(14,239)	

Analysis of Income and Expense - Function of Expense	Consolidated		Actuals/Omani Rial/Unaudited	
	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	30,813,586	10,066,967	26,505,276	9,983,869
Revenue from rendering of services	67,995	67,995	75,736	75,735
Total revenue	30,881,581	10,134,962	26,581,012	10,059,604
OTHER INCOME				
Dividend income	436,829	436,829	195,698	195,698
Miscellaneous income	171,292	160,363	41,932	187,654
Total other income	608,121	597,192	237,630	383,352
EXPENSES				
COST OF SALES				
Cost of material consumed	24,326,482	6,385,439	19,655,096	6,004,424
Employee benefit expenses	981,846	750,810	1,294,290	773,983
Fuel and electricity	259,632	145,678	296,198	183,470
Depreciation and amortisation	521,700	383,934	634,396	453,126
Inventory write-down				0
Repairs and maintenance	38,644	17,247	165,553	145,549
Other cost of goods sold	(197,773)	(170,683)	325,306	155,173
Total Cost of sales	25,930,531	7,512,425	22,370,839	7,715,725
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Packaging and dispatch charges	737,785	243,109	675,970	343,804
Employee benefit expense	1,049,984	796,734	959,878	643,848
Depreciation and amortisation	122,143	122,142	68,495	56,165
Sales promotion expenses	131,899	35,098	110,227	21,196
Other selling and distribution expenses	269,339	269,339	267,377	197,974
Total selling, distribution and marketing expenses	2,311,150	1,466,422	2,081,947	1,262,987
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	93,698	93,698	77,495	34,107
Employee benefit expenses	797,069	556,601	769,302	338,756
Director's remuneration and sitting fees	18,400	11,000	60,500	16,500
Depreciation and amortisation	100,753	82,451	49,018	22,447

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 May 2026

Head office expenses			6,443	5,876
Professional and consultants fees	85,804	74,422	96,153	82,660
Other expenses and fees	47,670	7,597	100,723	198,606
Total General and administrative expenses	1,143,394	825,769	1,159,634	698,952