

Income Statement - Function of expenses	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
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	66,468,114	1,526,857	45,000	
Cost of sales	27,952,012			
Gross profit	38,516,102	1,526,857	45,000	
Other income	13,222,858	11,903,961	1,111,680	1,078,582
General and administrative expense	37,121,534	2,879,653	440,213	355,011
Profit (loss) from operating activities	14,617,426	10,551,165	716,467	723,571
Finance income	1,335,039	259,837	8,217	152,656
Finance costs	3,506,887	2,766,696	1,539,015	1,507,085
Impairment (reversal of impairment) on financial assets		(15,360)		
Share of profit (loss) of associates and joint ventures accounted for using equity method	6,541,201	7,809,165	4,555,308	4,371,835
Profit (loss) before income tax	18,986,779	15,868,831	3,740,977	3,740,977
Income tax expense, continuing operations	536,940			
Profit (loss) from continuing operations	18,449,839	15,868,831	3,740,977	3,740,977
Profit (loss) for period	18,449,839	15,868,831	3,740,977	3,740,977
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	16,426,893		3,740,977	
Profit (loss), attributable to non-controlling interests	2,022,946			
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.033	0.032	0.020	0.020
Basic earnings (loss) per share from discontinued operations	0.033	0.032	0.020	0.020
Total basic earnings (loss) per share	0.033	0.032	0.020	0.020
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.033	0.032	0.020	0.020
Diluted earnings (loss) per share from discontinued operations	0.033	0.032	0.020	0.020
Total diluted earnings (loss) per share	0.033	0.032	0.020	0.020

	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				
Profit (loss)	18,449,839	15,868,831	3,740,977	3,740,977
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	4,576,353	4,576,353	(1,755,760)	(1,755,760)
Miscellaneous other comprehensive income that will be reclassified to profit or loss, net of tax		26,390		(128,654)
Total other comprehensive income that will be reclassified to profit or loss, net of tax	4,576,353	4,602,743	(1,755,760)	(1,884,414)
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	102,040		(128,654)	
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	102,040		(128,654)	
Total other comprehensive income	4,678,393	4,602,743	(1,884,414)	(1,884,414)
Total comprehensive income	23,128,232	20,471,574	1,856,563	1,856,563
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	23,147,531		1,856,563	
Comprehensive income, attributable to non-controlling interests	(19,299)			

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	33,168,208		45,000	
Revenue from rendering of services	32,929,041	1,444,025		
Rental income	276,519	58,861		
Other revenue	94,346	23,971		
Total revenue	66,468,114	1,526,857	45,000	
OTHER INCOME				
Dividend income	2,126,405	1,525,711	1,062,505	1,051,208
Miscellaneous income	11,096,453	10,378,250	49,175	27,374
Total other income	13,222,858	11,903,961	1,111,680	1,078,582
EXPENSES				
COST OF SALES				
Raw materials and consumables used	26,380,222			
Direct wages	981,846			
Fuel and electricity	259,632			
Depreciation and amortisation	489,443			
Repairs and maintainance	38,644			
Other property operating expenses	(197,775)			
Total of cost of goods sold	27,952,012			
GENERALAND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	1,190,092	305,351	21,122	20,660
Employee benefit expense	4,305,754	1,515,191	322,372	266,212

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

Director's remuneration and sitting fees	28,900		13,500	13,500
Depreciation and amortisation	433,474	78,002	34,671	11,456
Professional and consultants fees	208,694	75,566		
Legal and professional expense		37,881		
Vehicle expenses	448,867	76,502		
Printing and stationery	55,752	53,617		
Advertisement and business promotion	268,551			
Other expenses and fees	30,181,450	737,543	48,548	43,183
Total General and administrative expenses	37,121,534	2,879,653	440,213	355,011
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
IMPAIRMENT LOSS (REVERSAL) OF NON-FINANCIAL ASSETS				