

Income Statement - Function of expense	Consolidated		Standalone		Consolidated		Standalone		Thousands/Omani Rial/Unaudited	
	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		
PROFIT OR LOSS										
CONSOLIDATED AND SEPARATE										
PROFIT (LOSS)										
Revenue	66,812	63,380	71,448	67,618	196,751	187,250	206,652	196,545		
Cost of sales	62,092	59,081	71,561	68,048	185,413	177,073	201,454	192,231		
Gross profit	4,720	4,299	(113)	(430)	11,338	10,177	5,198	4,314		
Other income	527	287	1,241	1,093	1,573	1,059	3,072	2,554		
General and administrative expense	1,719	1,617	2,037	1,454	5,261	4,293	6,615	4,988		
Profit (loss) from operating activities	3,528	2,969	(909)	(791)	7,650	6,943	1,655	1,880		
Finance costs	1,757	1,599	1,278	1,155	4,593	4,226	3,678	3,369		
Impairment loss (reversal) non-financial assets	0	0	0	0	0	0	0	0		
Impairment (reversal of impairment) on financial assets	969	1,000	(6)	(16)	2,111	2,142	(412)	(422)		
Share of profit (loss) of associates and joint ventures accounted for using equity method	(14)		(99)		(120)		(289)			
Profit (loss) before income tax, continuing operations	788	370	(2,280)	(1,930)	826	575	(1,900)	(1,067)		
Income tax expense, continuing operations	69	0	(23)	0	36	0	(31)	0		
Profit (loss) from continuing operations	719	370	(2,257)	(1,930)	790	575	(1,869)	(1,067)		
Net Profit / (Loss) for the period	719	370	(2,257)	(1,930)	790	575	(1,869)	(1,067)		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	719		(2,255)		789		(1,869)			
Profit (loss), attributable to non-controlling interests	0		(2)		1		0			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.002	0.001	(0.008)	(0.007)	0.003	0.002	(0.006)	(0.004)		
Total basic earnings (loss) per share	0.002	0.001	(0.008)	(0.007)	0.003	0.002	(0.006)	(0.004)		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	0.002	0.001	(0.008)	(0.007)	0.003	0.002	(0.006)	(0.004)		
Total diluted earnings (loss) per share	0.002	0.001	(0.008)	(0.007)	0.003	0.002	(0.006)	(0.004)		

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Thousands/Omani Rial/Unaudited	
	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		
STATEMENT OF COMPREHENSIVE INCOME										
CONSOLIDATED AND SEPARATE										
Net Profit / (Loss) for the period	719	370	(2,257)	(1,930)	790	575	(1,869)	(1,067)		
OTHER COMPREHENSIVE INCOME										
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX										
Foreign currency translation	0		(47)		31		(50)			
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0		(47)		31		(50)			
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Total other comprehensive income	0		(47)		31		(50)			
Total comprehensive income	719	370	(2,304)	(1,930)	821	575	(1,919)	(1,067)		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	719		(2,302)		820		(1,919)			
Comprehensive income, attributable to non-controlling interests	0		(2)		1		0			

Thousands/Omani Rial/Unaudited

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 Nov 2025

Analysis of Income and Expense - Function of Expense	Consolidated 01/07/2025-30/09/2025	Standalone 01/07/2025-30/09/2025	Consolidated 01/07/2024-30/09/2024	Standalone 01/07/2024-30/09/2024	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024	Standalone 01/01/2024-30/09/2024
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	4,170	816	6,425	2,696	13,888	4,623	16,368	6,542
Revenue from rendering of services	62,642	62,564	65,023	64,922	182,863	182,627	190,284	190,003
Total revenue	66,812	63,380	71,448	67,618	196,751	187,250	206,652	196,545
OTHER INCOME								
Miscellaneous income	527	287	1,241	1,093	1,573	1,059	3,072	2,554
Total other income	527	287	1,241	1,093	1,573	1,059	3,072	2,554
EXPENSES								
COST OF SALES								
Cost of material consumed	12,053	9,704	17,864	15,452	40,987	34,483	49,300	43,726
Employee benefit expenses	21,052	21,048	22,279	22,253	63,103	63,429	68,315	67,756
Fuel and electricity	4,592	4,245	4,749	4,346	12,077	11,112	13,833	12,663
Depreciation and amortisation	3,070	2,700	2,555	2,260	8,737	7,737	7,209	6,309
Inventory write-down	0	0	0	0	0	0	0	0
Repairs and maintainance	1,626	1,482	2,164	1,839	4,428	3,833	6,359	5,468
Other cost of goods sold	19,699	19,902	21,950	21,898	56,081	56,479	56,438	56,309
Total Cost of sales	62,092	59,081	71,561	68,048	185,413	177,073	201,454	192,231
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	1,522	1,000	1,465	887	4,765	3,246	4,714	3,125
Depreciation and amortisation	141	88	186	74	391	246	505	211
Other expenses and fees	56	529	386	493	105	801	1,396	1,652
Total General and administrative expenses	1,719	1,617	2,037	1,454	5,261	4,293	6,615	4,988