

Income Statement - Function of expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/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	6,892,074	6,854,744	5,541,026	5,517,438	19,039,164	18,925,518	15,485,690	15,411,154		
Cost of sales	6,240,070	6,239,192	5,200,107	5,197,085	17,516,449	17,515,632	14,885,119	14,876,052		
Gross profit	652,004	615,552	340,919	320,353	1,522,715	1,409,886	600,571	535,102		
Other income	10,731	8,849	17,084	15,662	22,445	16,921	124,787	122,063		
General and administrative expense	172,515	167,309	187,158	179,398	582,198	555,656	600,704	577,715		
Selling, distribution and marketing expenses	147,554	125,881	137,393	113,660	400,569	335,189	420,597	341,873		
Profit (loss) from operating activities	342,666	331,211	33,452	42,957	562,393	535,962	(295,943)	(262,423)		
Finance costs	369,839	367,877	363,432	361,441	1,111,440	1,107,854	1,046,450	1,050,226		
Profit (loss) before income tax, continuing operations	(27,173)	(36,666)	(329,980)	(318,484)	(549,047)	(571,892)	(1,342,393)	(1,312,649)		
Profit (loss) from continuing operations	(27,173)	(36,666)	(329,980)	(318,484)	(549,047)	(571,892)	(1,342,393)	(1,312,649)		
Net Profit / (Loss) for the period	(27,173)	(36,666)	(329,980)	(318,484)	(549,047)	(571,892)	(1,342,393)	(1,312,649)		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	(27,173)		(329,980)		(549,047)		(1,342,393)			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Total basic earnings (loss) per share					(0.064)	(0.067)	(0.157)	(0.153)		
DILUTED EARNINGS PER SHARE										

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Actuals/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		(27,173)	(36,666)	(329,980)	(318,484)	(549,047)	(571,892)	(1,342,393)	(1,312,649)	
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										
Revaluation of property, plant and equipment					148,081	148,081		148,081	148,081	
Total other comprehensive income that will not be reclassified to profit or loss, net of tax					148,081	148,081		148,081	148,081	
Total other comprehensive income					148,081	148,081		148,081	148,081	
Total comprehensive income		(27,173)	(36,666)	(181,899)	(170,403)	(549,047)	(571,892)	(1,194,312)	(1,164,568)	
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent		(27,173)		(181,899)		(549,047)		(1,194,312)		

Analysis of Income and Expense - Function of Expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/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		
ANALYSIS OF INCOME AND EXPENSE										
CONSOLIDATED AND SEPARATE										
REVENUE										
Revenue from sale of goods	6,104,395	6,067,065	4,769,821	4,746,233	16,891,829	16,778,183	13,561,331	13,486,795		
Other revenue	787,679	787,679	771,205	771,205	2,147,335	2,147,335	1,924,359	1,924,359		
Total revenue	6,892,074	6,854,744	5,541,026	5,517,438	19,039,164	18,925,518	15,485,690	15,411,154		
OTHER INCOME										

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 29 Oct 2025

Miscellaneous income	10,731	8,849	17,084	15,662	22,445	16,921	124,787	122,063
Total other income	10,731	8,849	17,084	15,662	22,445	16,921	124,787	122,063
EXPENSES								
COST OF SALES								
Cost of material consumed	5,534,446	5,534,446	4,479,554	4,479,554	15,429,078	15,429,078	12,731,752	12,731,752
Employee benefit expenses	311,449	311,449	288,781	288,781	995,327	995,327	935,770	935,670
Depreciation and amortisation	217,661	217,218	249,567	246,683	630,841	626,892	668,325	682,833
Inventory write-down	(2,762)	(2,762)	5,302	5,302	(3,914)	(3,914)	37,487	37,487
Other cost of goods sold	179,276	178,841	176,903	176,765	465,117	468,249	511,785	488,310
Total Cost of sales	6,240,070	6,239,192	5,200,107	5,197,085	17,516,449	17,515,632	14,885,119	14,876,052
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	106,072	96,653	98,645	88,609	272,433	243,801	286,182	253,161
Employee benefit expense	35,620	24,301	33,818	22,565	105,437	71,811	109,107	67,627
Commission on sales			(948)	(948)			5,684	5,684
Advertising expense	447	237	250	250	1,934	1,606	952	952
Other selling and distribution expenses	5,415	4,690	5,628	3,184	20,765	17,971	18,672	14,449
Total selling, distribution and marketing expenses	147,554	125,881	137,393	113,660	400,569	335,189	420,597	341,873
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	118,368	115,218	122,506	117,781	364,511	351,852	387,488	373,313
Director's remuneration and sitting fees	0		1,500	1,500	26,250	26,250	24,100	24,100
Depreciation and amortisation	521	232	666	377	1,740	872	2,031	1,163
Legal and professional expense	6,919	6,473	23,351	22,524	58,129	53,063	72,018	70,364
Printing and stationary	2,301	2,293	1,163	1,163	4,109	4,093	2,921	2,921
Other expenses and fees	44,406	43,093	37,972	36,053	127,459	119,526	112,146	105,854
Total General and administrative expenses	172,515	167,309	187,158	179,398	582,198	555,656	600,704	577,715