

Income Statement - Nature of expenses							Actuals/Omani Rial/Unaudited	
	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
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE PROFIT OR LOSS								
Revenue	19,203,648	2,844,056	23,614,525	2,182,993	62,945,054	8,417,884	63,873,519	6,325,436
Other income	36,179	9,800	32,783	21,488	171,380	115,840	174,708	147,138
Cost of material consumed and goods sold	15,305,734	2,203,887	19,398,460	1,573,746	51,359,049	6,389,858	52,894,722	4,425,526
Service expenses	1,737,524	74,424	1,675,758	83,898	5,477,553	307,481	4,449,955	287,502
Employee benefits expense	867,239	318,074	962,475	282,766	2,679,796	1,016,642	2,840,183	1,055,098
Depreciation, depletion and amortisation	723,353	62,984	767,881	66,988	2,156,675	192,761	2,041,242	204,157
Other operating expenses	450,255	208,517	437,674	186,025	1,280,059	598,763	1,082,857	498,245
Other gains (losses)					(15,000)			
Profit (loss) from operating activities	155,722	(14,030)	405,060	11,058	148,302	28,219	739,268	2,046
Finance costs	155,979	53,432	195,270	36,377	487,163	123,948	545,767	110,238
Profit (loss) before income tax	(257)	(67,462)	209,790	(25,319)	(338,861)	(95,729)	193,501	(108,192)
Income tax expense, continuing operations	26,534		92,566		18,298		156,907	
Profit (loss) from continuing operations	(26,791)	(67,462)	117,224	(25,319)	(357,159)	(95,729)	36,594	(108,192)
Profit (loss) from discontinued operations	(13,383)		(19,969)		(31,041)		(38,790)	
Profit (loss) for period	(40,174)	(67,462)	97,255	(25,319)	(388,200)	(95,729)	(2,196)	(108,192)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(95,521)		(39,318)		(424,495)		(162,253)	
Profit (loss), attributable to non-controlling interests	55,347		136,573		36,295		160,057	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	(0.001)	(0.001)	0.000	0.000	(0.005)	(0.001)	(0.001)	(0.001)
Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000		0.000	
Total basic earnings (loss) per share	(0.001)	(0.001)	0.001	0.000	(0.005)	(0.001)	0.000	(0.001)
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	(0.001)	(0.001)	0.000	0.000	(0.005)	(0.001)	(0.001)	(0.001)
Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000		0.000	
Total diluted earnings (loss) per share	(0.001)	(0.001)	0.001	0.000	(0.005)	(0.001)	0.000	(0.001)

Statement of comprehensive income - Net of tax							Actuals/Omani Rial/Unaudited	
	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
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the Period	(40,174)	(67,462)	97,255	(25,319)	(388,200)	(95,729)	(2,196)	(108,192)
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Net change in fair value			110,799	110,799		61,539	(48,655)	(48,655)
Foreign currency translation			6,329			1,155,808	2,214,507	
Miscellaneous other comprehensive income that will be reclassified to profit or loss			709			59,817		
Total other comprehensive income that will be reclassified to profit or loss			117,837	110,799		1,277,164	2,165,852	(48,655)
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Total other comprehensive income for the Period			117,837	110,799		1,277,164	2,165,852	(48,655)
Total comprehensive income for the Period			77,663	43,337		888,964	2,163,656	(156,847)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent			20,213			329,167	1,108,375	
Comprehensive income, attributable to non-controlling interests			57,450			559,797	1,055,281	

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

Analysis of Income and Expense, Nature 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		
ANALYSIS OF INCOME AND EXPENSE										
CONSOLIDATED AND SEPARATE										
REVENUE										
Revenue from sale of goods	18,484,670	2,702,909	23,093,631	2,123,414	60,900,101	8,212,594	62,257,624	6,218,162		
Sale of energy	0	0	0	0						
Room revenue	0	0	0	0						
Food and beverages	0	0	0	0						
Operation and maintenance revenue	0	0	0	0						
Revenue from rendering of services	0	0	0	0						
Revenue from construction contracts	286,774	134,683	147,389	12,218	554,408	162,777	879,731	23,669		
Royalty income	0	0	0	510		2,881		3,376		
License fee income	0	0	0	0						
Franchise fee income	960	(644)	641	5,454	2,886	10,907	2,566	17,004		
LEASE REVENUE										
Operating lease rentals	412,160	7,108	344,379	41,397	1,388,509	28,725	681,049	63,225		
Finance lease income	0	0	0	0						
Total lease revenue	412,160	7,108	344,379	41,397	1,388,509	28,725	681,049	63,225		
Other revenue	19,084		28,485		99,150		52,549			
Total revenue	19,203,648	2,844,056	23,614,525	2,182,993	62,945,054	8,417,884	63,873,519	6,325,436		
OTHER INCOME										
Interest income	19,812	9,215	14,117	15,540	57,405	36,722	29,324	38,905		
Revenue from dividends	528	0	5,463	0	68,114	68,114	50,305	50,305		
Gain (loss) on sale of non-financial assets	5,657	0	7,145	3,493	19,765	(4,784)	42,241	15,770		
Foreign exchanges gains (losses)	0	0	0	0						
Miscellaneous income	10,182	585	6,058	2,455	26,096	15,788	52,838	42,158		
Total other income	36,179	9,800	32,783	21,488	171,380	115,840	174,708	147,138		
COST OF MATERIAL CONSUMED AND GOODS SOLD										
Cost of merchandise sold	15,305,734	2,203,887	19,398,460	1,573,746	51,359,049	6,389,858	52,894,722	4,425,526		
Total cost of material consumed and goods sold	15,305,734	2,203,887	19,398,460	1,573,746	51,359,049	6,389,858	52,894,722	4,425,526		
SERVICE EXPENSES										
Operation and maintenance expenses	486,550	(25,436)	603,884	(25,131)	1,711,871	35,299	1,648,018	25,550		
Insurance expenses	59,425	24,572	64,058	24,452	180,909	75,171	185,717	80,659		
Professional fees expenses	0	0	0	0						
Transportation expenses	434,549	7,200	467,822	3,750	1,235,029	21,158	1,209,317	11,250		
Banks and similar charges	0	0	0	0						
Energy transmission charges	0	0	0	0						
Travel expenses	19,462	2,034	21,287	8,922	91,793	12,341	94,859	17,802		
Communication expenses	11,886	5,931	15,710	6,597	41,667	18,452	48,849	22,384		
Utilities expenses	28,821	20,666	30,194	23,458	80,623	54,893	63,807	47,358		
Advertising expenses	0	0	0	0						
Other service expenses	696,831	39,457	472,803	41,850	2,135,661	90,167	1,199,388	82,499		
Total service expenses	1,737,524	74,424	1,675,758	83,898	5,477,553	307,481	4,449,955	287,502		
EMPLOYEE BENEFIT EXPENSES										
Wages and salaries	633,548	249,928	690,421	228,196	1,936,830	780,342	2,016,675	846,683		
Social security contributions	21,538	16,555	20,818	15,367	67,904	52,511	63,998	48,595		
Other short-term employee benefits	201,918	43,811	240,133	31,309	642,987	159,106	726,554	133,140		
Post-employment benefit expense, defined contribution plans	10,235	7,780	11,103	7,894	32,075	24,683	32,956	26,680		
Total employee benefits expense	867,239	318,074	962,475	282,766	2,679,796	1,016,642	2,840,183	1,055,098		
OTHER OPERATING EXPENSES										
Director's remuneration and sitting fees	48,940	10,000	54,379	10,000	150,071	30,000	148,389	30,000		
Head office expenses	14,981	62,827	82,144	60,278	283,211	127,430	235,289	119,075		
Professional and consultants fees	61,059	1,480	82,386	6,153	185,957	18,041	226,619	29,010		
Legal and professional expense	0	0	0	0						
Registrations and renewals	(20,640)	(5,425)	(25,505)	(5,893)	7,397	7,397	7,728	7,728		
Vehicle expenses	93,103	94,595	72,139	75,774	390,287	365,145	284,628	270,855		
Printing and stationary	3,382	35	3,437	304	12,356	4,395	10,630	1,288		

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

Advertisement and business promotion	0	0	0	0				
Commission on sales	0	0	0	0				
Sales promotion expenses	64,285	5,495	53,309	7,485	64,285	5,495	53,309	7,485
Advertising expenses	0	0	290	290	1,350	1,350	1,170	1,170
Miscellaneous other operating expense	185,145	39,510	115,095	31,634	185,145	39,510	115,095	31,634
Total other operating expenses	450,255	208,517	437,674	186,025	1,280,059	598,763	1,082,857	498,245