

Income Statement - Nature 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 OR LOSS				
Revenue	20,242,140	2,832,841	21,688,892	2,786,504
Other income	119,124	114,411	75,776	68,300
Cost of material consumed and goods sold	16,163,671	2,072,659	18,075,676	2,127,919
Service expenses	2,126,554	236,629	1,887,169	222,943
Employee benefits expense	905,668	355,781	873,878	357,368
Depreciation, depletion and amortisation	791,646	60,882	686,748	65,838
Other operating expenses	336,947	90,285	269,612	93,445
Profit (loss) from operating activities	36,778	131,016	(28,415)	(12,709)
Finance costs	215,493	45,857	154,491	31,672
Profit (loss) before income tax	(178,715)	85,159	(182,906)	(44,381)
Income tax expense, continuing operations	(32,746)	(208)	8,572	0
Profit (loss) from continuing operations	(145,969)	85,367	(191,478)	(44,381)
Profit (loss) from discontinued operations	(10,766)		(9,523)	
Profit (loss) for period	(156,735)	85,367	(201,001)	(44,381)
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	(95,056)		(208,790)	
Profit (loss), attributable to non-controlling interests	(61,679)		7,789	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	(0.002)	0.001	(0.002)	(0.001)
Basic earnings (loss) per share from discontinued operations	0.000		0.000	
Total basic earnings (loss) per share	(0.002)	0.001	(0.002)	(0.001)
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	(0.001)	0.001	(0.002)	(0.001)
Diluted earnings (loss) per share from discontinued operations	0.000		0.000	
Total diluted earnings (loss) per share	(0.001)	0.001	(0.002)	(0.001)

	Actuals/Omani Rial/Unaudited			
Statement of comprehensive income - Net of tax	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
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the Period	(156,735)	85,367	(201,001)	(44,381)
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Net change in fair value	314,488	314,488	(15,700)	(15,700)
Foreign currency translation	77,254		154,173	0
Total other comprehensive income that will be reclassified to profit or loss	391,742	314,488	138,473	(15,700)
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Total other comprehensive income for the Period	391,742	314,488	138,473	(15,700)
Total comprehensive income for the Period	235,007	399,855	(62,528)	(60,081)
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	262,529		(135,309)	
Comprehensive income, attributable to non-controlling interests	(27,522)		72,781	

Analysis of Income and Expense, Nature of Expense	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	01/01/2026-31/03/2026	01/01/2026-31/03/2026	01/01/2025-31/03/2025	01/01/2025-31/03/2025
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	19,839,970	2,805,320	21,205,886	2,773,823
Revenue from construction contracts			0	0
Royalty income			0	0
Franchise fee income	940	9,035	962	5,775
LEASE REVENUE				
Operating lease rentals	401,230	18,486	482,044	6,906
Total lease revenue	401,230	18,486	482,044	6,906
Total revenue	20,242,140	2,832,841	21,688,892	2,786,504
OTHER INCOME				
Interest income	13,149	8,664	19,706	12,463
Revenue from dividends	55,256	55,256	45,704	45,704
Gain (loss) on sale of non-financial assets	0	0	(4,784)	(4,784)
Miscellaneous income	50,719	50,491	15,150	14,917
Total other income	119,124	114,411	75,776	68,300
COST OF MATERIAL CONSUMED AND GOODS SOLD				
Raw materials and consumables used	16,163,671	2,072,659	18,075,676	2,127,919
Total cost of material consumed and goods sold	16,163,671	2,072,659	18,075,676	2,127,919
SERVICE EXPENSES				
Operation and maintenance expenses	846,160	137,831	692,995	142,990
Insurance expenses	64,410	24,436	58,838	25,711
Transportation expenses	451,687	25,200	393,494	6,808
Travel expenses	26,539	3,907	25,567	4,699
Communication expenses	13,194	6,664	15,563	6,911
Utilities expenses	17,706	11,604	21,671	14,233
Other service expenses	706,858	26,987	679,041	21,591

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30 Apr 2026

Total service expenses	2,126,554	236,629	1,887,169	222,943
EMPLOYEE BENEFIT EXPENSES				
Wages and salaries	674,330	264,388	627,606	267,246
Social security contributions	23,250	17,810	23,417	18,229
Other short-term employee benefits	190,106	57,612	212,579	64,578
Termination benefits expense	17,982	15,971	10,276	7,315
Total employee benefits expense	905,668	355,781	873,878	357,368
OTHER OPERATING EXPENSES				
Director's remuneration and sitting fees	53,578	10,000	47,972	10,000
Head office expenses	113,406	54,958	93,131	57,129
Professional and consultants fees	89,730	9,171	54,430	5,858
Printing and stationery	2,236	115	5,660	3,551
Sales promotion expenses	11,172	849	22,619	1,540
Advertising expenses			300	300
Miscellaneous other operating expense	66,825	15,192	45,500	15,067
Total other operating expenses	336,947	90,285	269,612	93,445