

Income Statement - Function of expense							Actuals/Omani Rial/U audited	
	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 (LOSS)								
Revenue	1,820,625	1,820,625	1,237,946	1,237,946	4,272,167	4,272,167	4,052,174	4,052,174
Cost of sales	1,199,373	1,199,373	1,091,424	1,091,424	2,814,055	2,814,055	2,827,073	2,827,073
Gross profit	621,252	621,252	146,522	146,522	1,458,112	1,458,112	1,225,101	1,225,101
Other income	569	569	1,510	1,510	5,583	5,583	3,449	3,449
General and administrative expense	252,495	252,274	399,329	399,322	495,002	494,559	636,758	635,836
Selling, distribution and marketing expenses	500,383	500,383	496,602	496,602	1,419,529	1,419,529	1,468,299	1,468,299
Profit (loss) from operating activities	(131,057)	(130,836)	(747,899)	(747,892)	(450,836)	(450,393)	(876,507)	(875,585)
Finance costs	53,452	53,452	65,924	0	180,864	180,865	197,566	197,566
Profit (loss) before income tax, continuing operations	(184,509)	(184,288)	(813,823)	(747,892)	(631,700)	(631,258)	(1,074,073)	(1,073,151)
Profit (loss) from continuing operations	(184,509)	(184,288)	(813,823)	(747,892)	(631,700)	(631,258)	(1,074,073)	(1,073,151)
Net Profit / (Loss) for the period	(184,509)	(184,288)	(813,823)	(747,892)	(631,700)	(631,258)	(1,074,073)	(1,073,151)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(184,498)		(810,526)		(631,678)		(1,074,027)	
Profit (loss), attributable to non-controlling interests	(11)		(3,297)		(22)		(46)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Total basic earnings (loss) per share					(0.023)	(0.023)	(0.040)	(0.040)
DILUTED EARNINGS PER SHARE								

	Actuals/Omani Rial/Unaudited							
Statement of comprehensive income - Net of tax	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	(184,509)	(184,288)	(813,823)	(747,892)	(631,700)	(631,258)	(1,074,073)	(1,073,151)
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total comprehensive income	(184,509)	(184,288)	(813,823)	(747,892)	(631,700)	(631,258)	(1,074,073)	(1,073,151)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	(184,498)		(810,526)		(631,678)		(1,074,027)	
Comprehensive income, attributable to non-controlling interests	(11)		(3,297)		(22)		(46)	

Analysis of Income and Expense - Function of Expense							Actuals/Omani Rial/U audited	
	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	1,820,625	1,820,625	1,237,946	1,237,946	4,272,167	4,272,167	4,052,174	4,052,174
Other revenue	0	0			0	0	0	0
Total revenue	1,820,625	1,820,625	1,237,946	1,237,946	4,272,167	4,272,167	4,052,174	4,052,174
OTHER INCOME								
Miscellaneous income	569	569	1,510	1,510	5,583	5,583	3,449	3,449

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2025

Total other income	569	569	1,510	1,510	5,583	5,583	3,449	3,449
EXPENSES								
COST OF SALES								
Cost of material consumed	920,182	920,182	565,497	565,497	1,914,603	1,914,603	1,290,073	1,290,073
Employee benefit expenses	96,650	96,650	97,172	97,172	303,164	303,164	314,534	314,534
Fuel and electricity	100,670	100,670	58,219	58,219	172,596	172,596	202,725	202,725
Depreciation and amortisation	53,776	53,776	56,798	56,798	153,735	153,735	165,162	165,162
Inventory write-down	8,416	8,416			24,310	24,310	139,860	139,860
Repairs and maintainance	17,732	17,732	189,059	189,059	41,088	41,088	199,909	199,909
Other cost of goods sold	1,947	1,947	124,679	124,679	204,559	204,559	514,810	514,810
Total Cost of sales	1,199,373	1,199,373	1,091,424	1,091,424	2,814,055	2,814,055	2,827,073	2,827,073
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	176,562	176,562	189,056	189,056	503,889	503,889	446,316	446,316
Employee benefit expense	209,232	209,232	195,928	195,928	592,697	592,697	626,190	626,190
Depreciation and amortisation	0	0	2,485	2,485	5,827	5,827	11,713	11,713
Commission on sales	0	0	0	0	0	0	0	0
Sales promotion expenses	55,019	55,019	87,792	87,792	155,139	155,139	212,532	212,532
Advertising expense	0	0					171,548	171,548
Other selling and distribution expenses	59,570	59,570	21,341	21,341	161,977	161,977		
Total selling, distribution and marketing expenses	500,383	500,383	496,602	496,602	1,419,529	1,419,529	1,468,299	1,468,299
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	82,896	82,896	77,751	77,751	221,386	221,386	213,273	213,273
Director's remuneration and sitting fees	0	0	16,103	16,103			26,003	26,003
Expected credit losses - trade and other receivables	3,000	3,000	183,359	183,359	27,000	27,000	183,359	183,359
Depreciation and amortisation	0	0	3,585	3,585	1,032	1,032	12,423	12,423
Professional and consultants fees	104,771	104,771			140,604	140,604	19,240	19,240
Legal and professional expense	0	0	2,025	2,025	7,764	7,764	4,342	4,342
Vehicle expenses	684	684	693	693	2,495	2,495	2,381	2,381
Other expenses and fees	61,144	60,923	115,813	115,806	94,721	94,278	175,737	174,815
Total General and administrative expenses	252,495	252,274	399,329	399,322	495,002	494,559	636,758	635,836