

Income Statement - Function of expense							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 (LOSS)								
Revenue	76,180,499	57,476,381	73,652,440	57,159,954	213,694,395	161,304,270	197,344,818	147,103,218
Cost of sales	66,500,989	50,567,108	63,515,295	49,658,006	185,551,076	140,423,327	169,156,196	127,001,705
Gross profit	9,679,510	6,909,273	10,137,145	7,501,948	28,143,319	20,880,943	28,188,622	20,101,513
General and administrative expense	1,731,421	1,363,660	1,673,933	1,369,471	5,100,720	4,029,716	4,920,387	4,075,094
Selling, distribution and marketing expenses	1,322,837	1,040,822	1,834,053	1,382,943	4,603,004	3,956,542	5,108,284	3,621,583
Other operating gains (losses)	296,644	258,817	76,733	93,272	632,487	587,371	471,796	515,257
Profit (loss) from operating activities	6,921,896	4,763,608	6,705,892	4,842,806	19,072,082	13,482,056	18,631,747	12,920,093
Finance income	481,703	322,444	829,941	645,139	1,755,677	1,268,054	2,143,363	1,687,995
Finance costs	(23,348)	(68,313)	(115,127)	(148,620)	(16,662)	(167,820)	(18,797)	(120,708)
Profit (loss) before income tax, continuing operations	7,426,947	5,154,365	7,650,960	5,636,565	20,844,421	14,917,930	20,793,907	14,728,796
Income tax expense, continuing operations	1,189,703	834,708	1,279,877	966,016	3,291,455	2,377,334	3,368,929	2,431,445
Profit (loss) from continuing operations	6,237,244	4,319,657	6,371,083	4,670,549	17,552,966	12,540,596	17,424,978	12,297,351
Net Profit / (Loss) for the period	6,237,244	4,319,657	6,371,083	4,670,549	17,552,966	12,540,596	17,424,978	12,297,351
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	6,237,244		6,371,083		17,552,966		17,424,978	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.070	0.048	0.071	0.052	0.196	0.140	0.194	0.137
Total basic earnings (loss) per share	0.070	0.048	0.071	0.052	0.196	0.140	0.194	0.137
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	6,237,244	4,319,657	6,371,083	4,670,549	17,552,966	12,540,596	17,424,978	12,297,351
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
Net change in fair value	200,361	238,491	1,889,575	1,665,309	2,108,777	1,719,060	858,284	556,529
Foreign currency translation	17,430		(78,643)		(19,734)		(101,331)	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	217,791	238,491	1,810,932	1,665,309	2,089,043	1,719,060	756,953	556,529
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total other comprehensive income	217,791	238,491	1,810,932	1,665,309	2,089,043	1,719,060	756,953	556,529
Total comprehensive income	6,455,035	4,558,148	8,182,015	6,335,858	19,642,009	14,259,656	18,181,931	12,853,880
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	6,455,035		8,182,015		19,642,009		18,181,931	

	<u>Actuals/Omani Rial/Unaudited</u>							
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								

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Oct 2025

Revenue from sale of goods	76,180,499	57,476,381	73,652,440	57,159,954	213,694,395	161,304,270	197,344,818	147,103,218
Total revenue	76,180,499	57,476,381	73,652,440	57,159,954	213,694,395	161,304,270	197,344,818	147,103,218
OTHER INCOME								
EXPENSES								
COST OF SALES								
Cost of material consumed	62,656,496	47,805,553	59,915,530	47,129,997	174,638,746	132,552,558	158,235,294	119,282,554
Employee benefit expenses	1,739,381	1,426,271	1,720,108	1,418,115	5,165,048	4,201,422	5,083,136	4,167,133
Fuel and electricity	664,171	464,114	666,076	464,618	1,438,344	1,056,640	1,601,682	1,034,379
Depreciation and amortisation	769,877	483,538	745,198	485,085	2,337,116	1,470,652	2,296,801	1,517,308
Inventory write-down			(149,184)	(200,000)			228,310	(8,650)
Repairs and maintainance	447,435	222,122	349,607	160,449	1,343,249	684,315	1,037,458	516,430
Other cost of goods sold	223,629	165,510	267,960	199,742	628,573	457,740	673,515	492,551
Total Cost of sales	66,500,989	50,567,108	63,515,295	49,658,006	185,551,076	140,423,327	169,156,196	127,001,705
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	322,503	283,539	276,504	244,696	960,509	845,964	876,373	757,283
Sales promotion expenses	216		552		1,475		4,259	
Advertising expense	21,494	21,483	14,519	13,187	87,303	86,281	31,270	29,667
Other selling and distribution expenses	978,624	735,800	1,542,478	1,125,060	3,553,717	3,024,297	4,196,382	2,834,633
Total selling, distribution and marketing expenses	1,322,837	1,040,822	1,834,053	1,382,943	4,603,004	3,956,542	5,108,284	3,621,583
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	1,242,915	997,112	1,176,346	939,756	3,525,570	2,762,161	3,476,562	2,895,178
Director's remuneration and sitting fees	15,500	15,500	49,999	49,999	225,500	225,500	150,000	150,000
Expected credit losses - trade and other receivables	(3,383)	(3,366)	4,719	4,719	(54,007)	(54,472)	1,813	1,813
Depreciation and amortisation	65,266	55,191	56,705	43,734	207,848	170,879	175,882	126,853
Legal and professional expense	98,923	58,793	73,689	61,509	228,485	150,162	177,617	143,262
Registrations and renewals	9,035	100	9,888	6,336	25,533	10,249	29,270	22,801
Vehicle expenses	6,183	6,183	6,729	6,250	18,702	18,702	16,152	15,673
Printing and stationary	2,897	2,021	3,158	2,627	13,331	11,203	8,596	6,865
Other expenses and fees	294,085	232,126	292,700	254,541	909,758	735,332	884,495	712,649
Total General and administrative expenses	1,731,421	1,363,660	1,673,933	1,369,471	5,100,720	4,029,716	4,920,387	4,075,094

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Oct 2025