

	Actuals/Omani Rial/Unaudited			
Income Statement - Function of expense	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 (LOSS)				
Revenue	76,395,735	59,575,992	68,562,991	51,228,090
Cost of sales	67,742,049	52,962,468	59,616,970	44,566,533
Gross profit	8,653,686	6,613,524	8,946,021	6,661,557
Other income	214,769	198,859	159,574	156,016
General and administrative expense	1,798,655	1,403,888	1,752,487	1,396,507
Selling, distribution and marketing expenses	1,133,402	1,026,473	1,436,319	1,319,557
Profit (loss) from operating activities	5,936,398	4,382,022	5,916,789	4,101,509
Finance income	757,860	579,453	680,489	545,782
Finance costs	100,884	61,519	34,048	
Profit (loss) before income tax, continuing operations	6,593,374	4,899,956	6,563,230	4,647,291
Income tax expense, continuing operations	1,020,033	755,543	1,004,210	716,529
Profit (loss) from continuing operations	5,573,341	4,144,413	5,559,020	3,930,762
Net Profit / (Loss) for the period	5,573,341	4,144,413	5,559,020	3,930,762
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	5,573,341		5,559,020	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.062	0.046	0.062	0.044
Total basic earnings (loss) per share	0.062	0.046	0.062	0.044
DILUTED EARNINGS PER SHARE				

	Actuals/Omani Rial/Unaudited			
	Consolidated	Standalone	Consolidated	Standalone
Statement of comprehensive income - Net of tax	01/01/2026- 31/03/2026	01/01/2026- 31/03/2026	01/01/2025- 31/03/2025	01/01/2025- 31/03/2025
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	5,573,341	4,144,413	5,559,020	3,930,762
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	(2,263,594)	(1,837,107)	1,662,332	1,656,324
Foreign currency translation	63,751		6,743	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(2,199,843)	(1,837,107)	1,669,075	1,656,324
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Total other comprehensive income	(2,199,843)	(1,837,107)	1,669,075	1,656,324
Total comprehensive income	3,373,498	2,307,306	7,228,095	5,587,086
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	3,373,498		7,228,095	

Analysis of Income and Expense - Function of Expense			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
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	76,395,735	59,575,992	68,562,991	51,228,090
Total revenue	76,395,735	59,575,992	68,562,991	51,228,090
OTHER INCOME				
Miscellaneous income	214,769	198,859	159,574	156,016
Total other income	214,769	198,859	159,574	156,016
EXPENSES				
COST OF SALES				
Cost of material consumed	63,759,066	50,050,465	56,053,366	42,080,510
Employee benefit expenses	1,806,372	1,453,419	1,692,808	1,364,926
Fuel and electricity	433,720	258,403	414,207	242,360
Depreciation and amortisation	759,533	470,873	751,528	472,667
Inventory write-down	285,000	285,000		
Repairs and maintenance	386,185	182,839	454,573	223,665
Other cost of goods sold	312,173	261,469	250,488	182,405
Total Cost of sales	67,742,049	52,962,468	59,616,970	44,566,533
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Employee benefit expense	314,302	264,708	318,625	283,596
Sales promotion expenses	459		425	
Advertising expense	8,100	8,100	16,845	16,845
Other selling and distribution expenses	810,541	753,665	1,100,424	1,019,116
Total selling, distribution and marketing expenses	1,133,402	1,026,473	1,436,319	1,319,557
GENERAL AND ADMINISTRATIVE EXPENSES				
Employee benefit expenses	1,197,910	905,225	1,153,180	913,539
Director's remuneration and sitting fees	67,500	67,500	67,500	67,500
Expected credit losses - trade and other receivables	50,284	39,466	5,358	4,853
Depreciation and amortisation	59,949	57,460	72,063	58,274
Legal and professional expense	49,692	29,792	52,823	26,105
Registrations and renewals	6,697	2,900	12,163	8,149
Vehicle expenses	4,822	4,822	6,253	6,253
Printing and stationary	1,989	1,379	3,957	3,414

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Other expenses and fees	359,812	295,344	379,190	308,420
Total General and administrative expenses	1,798,655	1,403,888	1,752,487	1,396,507