

Income Statement - Function of expense	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
PROFIT OR LOSS		
CONSOLIDATED AND SEPARATE		
PROFIT (LOSS)		
Revenue	1,051,866	1,425,138
Cost of sales	504,127	892,918
Gross profit	547,739	532,220
Other income	14,890	25,155
General and administrative expense	138,948	112,860
Selling, distribution and marketing expenses	125,797	150,008
Profit (loss) from operating activities	297,884	294,507
Impairment (reversal of impairment) on financial assets	(1,344)	315
Share of profit (loss) of associates and joint ventures accounted for using equity method	(31,600)	10,590
Profit (loss) before income tax, continuing operations	267,628	304,782
Income tax expense, continuing operations	40,144	45,717
Profit (loss) from continuing operations	227,484	259,065
Net Profit / (Loss) for the period	227,484	259,065
PROFIT (LOSS), ATTRIBUTABLE TO		
BASIC AND DILUTED EARNINGS PER SHARE		
BASIC EARNINGS PER SHARE		
Total basic earnings (loss) per share	0.063	0.079
DILUTED EARNINGS PER SHARE		

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
STATEMENT OF COMPREHENSIVE INCOME		
CONSOLIDATED AND SEPARATE		
Net Profit / (Loss) for the period	227,484	259,065
OTHER COMPREHENSIVE INCOME		
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX		
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS		
Total comprehensive income	227,484	259,065
COMPREHENSIVE INCOME ATTRIBUTABLE TO		

Analysis of Income and Expense - Function of Expense	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
ANALYSIS OF INCOME AND EXPENSE		
CONSOLIDATED AND SEPARATE		
REVENUE		
Revenue from sale of goods	1,039,116	1,425,138
Revenue from rendering of services	12,750	
Total revenue	1,051,866	1,425,138
OTHER INCOME		
Interest income	14,890	25,155
Total other income	14,890	25,155
EXPENSES		
COST OF SALES		
Other cost of goods sold	504,127	892,918
Total Cost of sales	504,127	892,918
SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Employee benefit expense	12,651	12,917
Commission on sales	8,101	0
Other selling and distribution expenses	105,045	137,091
Total selling, distribution and marketing expenses	125,797	150,008
GENERAL AND ADMINISTRATIVE EXPENSES		
Rent and utility expenses	4,006	3,924
Employee benefit expenses	65,370	50,192
Director's remuneration and sitting fees	20,856	17,727
Depreciation and amortisation	3,149	927
Head office expenses	1,604	1,084
Legal and professional expense	2,289	2,407
Vehicle expenses	1,227	1,228
Recruitment and training expenses	483	176
Other expenses and fees	39,964	35,195
Total General and administrative expenses	138,948	112,860

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 30 Apr 2026