

Income Statement - Function of expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U naudited	
	01/07/2025- 30/09/2025	01/07/2025- 30/09/2025	01/07/2024- 30/09/2024	01/07/2024- 30/09/2024	01/01/2025- 30/09/2025	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	6,575,837	2,218,477	8,964,365	3,416,235	20,682,854	6,918,980	25,307,704	9,614,110
Cost of sales	4,626,182	1,740,766	6,229,066	2,193,503	14,379,410	5,063,426	17,427,616	6,337,735
Gross profit	1,949,655	477,711	2,735,299	1,222,732	6,303,444	1,855,554	7,880,088	3,276,375
Other income	54,728	74,843	29,988	10,865	130,018	100,615	77,794	35,209
General and administrative expense	427,228	204,080	467,377	240,611	1,310,075	613,013	1,368,870	702,270
Selling, distribution and marketing expenses	506,440	205,176	1,008,009	443,184	1,552,028	607,618	2,576,978	1,066,876
Profit (loss) from operating activities	1,070,715	143,298	1,289,901	549,802	3,571,359	735,538	4,012,034	1,542,438
Finance costs	737,974	65,658	928,661	81,782	2,193,034	192,288	2,814,329	240,664
Share of profit (loss) of associates and joint ventures accounted for using equity method	(13,488)		138,097		143,325		154,110	
Profit (loss) before income tax, continuing operations	319,253	77,640	499,337	468,020	1,521,650	543,250	1,351,815	1,301,774
Income tax expense, continuing operations	7,123	4,066	72,609	71,357	76,508	64,475	203,206	198,488
Profit (loss) from continuing operations	312,130	73,574	426,728	396,663	1,445,142	478,775	1,148,609	1,103,286
Net Profit / (Loss) for the period	312,130	73,574	426,728	396,663	1,445,142	478,775	1,148,609	1,103,286
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	203,762		416,287		1,002,774		1,141,715	
Profit (loss), attributable to non-controlling interests	108,368		10,441		442,368		6,894	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.003	0.001	0.006	0.006	0.014	0.007	0.016	0.015
Total basic earnings (loss) per share	0.003	0.001	0.006	0.006	0.014	0.007	0.016	0.015
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.003	0.001	0.006	0.006	0.014	0.007	0.016	0.015
Total diluted earnings (loss) per share	0.003	0.001	0.006	0.006	0.014	0.007	0.016	0.015

Statement of comprehensive income - Net of tax	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U naudited	
	01/07/2025- 30/09/2025	01/07/2025- 30/09/2025	01/07/2024- 30/09/2024	01/07/2024- 30/09/2024	01/01/2025- 30/09/2025	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	312,130	73,574	426,728	396,663	1,445,142	478,775	1,148,609	1,103,286
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX								
Changes in fair value of cash flow hedges	0		58,753		0		94,475	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0		58,753		0		94,475	
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Total other comprehensive income	0		58,753		0		94,475	
Total comprehensive income	312,130	73,574	485,481	396,663	1,445,142	478,775	1,243,084	1,103,286
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	203,762		458,548		1,002,774		1,209,671	
Comprehensive income, attributable to non-controlling interests	108,368		26,933		442,368		33,413	

Actuals/Omani Rial/U naudited

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 04 Nov 2025

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								
Revenue from sale of goods	6,575,837	2,218,477	8,964,365	3,416,235	20,682,854	6,918,980	25,307,704	9,614,110
Total revenue	6,575,837	2,218,477	8,964,365	3,416,235	20,682,854	6,918,980	25,307,704	9,614,110
OTHER INCOME								
Miscellaneous income	54,728	74,843	29,988	10,865	130,018	100,615	77,794	35,209
Total other income	54,728	74,843	29,988	10,865	130,018	100,615	77,794	35,209
EXPENSES								
COST OF SALES								
Cost of material consumed	599,379	208,476	606,402	226,011	1,788,362	628,243	1,806,109	671,412
Employee benefit expenses	447,637	138,917	477,057	159,778	1,382,383	450,209	1,414,624	472,563
Fuel and electricity	1,565,833	703,372	1,520,572	711,644	4,519,529	1,923,595	4,383,395	1,957,649
Depreciation and amortisation	782,132	293,475	760,526	276,613	2,334,045	869,203	2,262,870	828,430
Repairs and maintenance	247,107	77,192	138,634	63,746	553,025	212,734	410,315	199,737
Other cost of goods sold	984,094	319,334	2,725,875	755,711	3,802,066	979,442	7,150,303	2,207,944
Total Cost of sales	4,626,182	1,740,766	6,229,066	2,193,503	14,379,410	5,063,426	17,427,616	6,337,735
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	102,769	38,780	124,000	58,231	337,914	143,432	370,919	178,299
Depreciation and amortisation	44,005	25,656	47,820	30,928	136,558	80,316	168,083	95,449
Other selling and distribution expenses	359,666	140,740	836,189	354,025	1,077,556	383,870	2,037,976	793,128
Total selling, distribution and marketing expenses	506,440	205,176	1,008,009	443,184	1,552,028	607,618	2,576,978	1,066,876
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	15,904	9,481	16,690	11,260	42,582	21,989	41,373	24,658
Employee benefit expenses	278,198	114,672	301,458	133,578	865,520	358,104	897,144	405,066
Director's remuneration and sitting fees	50,419	41,750	57,692	47,375	151,828	124,625	169,173	136,125
Depreciation and amortisation	5,302	4,522	5,451	4,674	16,829	14,463	15,340	13,033
Legal and professional expense	9,726	8,125	25,864	12,160	56,568	25,585	69,707	30,976
Other expenses and fees	67,679	25,530	60,222	31,564	176,748	68,247	176,133	92,412
Total General and administrative expenses	427,228	204,080	467,377	240,611	1,310,075	613,013	1,368,870	702,270