

Income Statement - Function of expense	Consolidated		Actuals/Omani Rial/Unaudited	
	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	5,819,361	1,533,587	7,102,604	2,225,370
Cost of sales	4,166,646	1,272,048	4,745,035	1,443,369
Gross profit	1,652,715	261,539	2,357,569	782,001
Other income	11,322	22,857	19,583	10,356
General and administrative expense	429,275	198,951	450,609	214,702
Selling, distribution and marketing expenses	578,528	185,502	537,133	197,036
Profit (loss) from operating activities	656,234	(100,057)	1,389,410	380,619
Finance costs	635,659	91,791	740,602	61,888
Share of profit (loss) of associates and joint ventures accounted for using equity method	(43,406)		89,928	
Profit (loss) before income tax, continuing operations	(22,831)	(191,848)	738,736	318,731
Income tax expense, continuing operations	11,639	6,187	46,071	43,163
Profit (loss) from continuing operations	(34,470)	(198,035)	692,665	275,568
Net Profit / (Loss) for the period	(34,470)	(198,035)	692,665	275,568
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	(101,300)		496,272	
Profit (loss), attributable to non-controlling interests	66,830		196,393	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	(0.001)	(0.003)	0.010	0.004
Total basic earnings (loss) per share	0.000	(0.003)	0.010	0.004
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	(0.001)	(0.003)	0.010	0.004
Total diluted earnings (loss) per share	(0.001)	(0.003)	0.010	0.004

Statement of comprehensive income - Net of tax	Consolidated		Actuals/Omani Rial/Unaudited	
	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
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	(34,470)	(198,035)	692,665	275,568
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	(34,470)	(198,035)	692,665	275,568
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	(101,300)		496,272	
Comprehensive income, attributable to non-controlling interests	66,830		196,393	

Analysis of Income and Expense - Function of Expense	Consolidated		Actuals/Omani Rial/Unaudited	
	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	5,819,361	1,533,587	7,102,604	2,225,370
Total revenue	5,819,361	1,533,587	7,102,604	2,225,370
OTHER INCOME				
Interest income	11,322	22,857	19,583	10,356
Total other income	11,322	22,857	19,583	10,356
EXPENSES				
COST OF SALES				
Cost of material consumed	541,560	192,412	605,184	216,047
Employee benefit expenses	465,549	147,575	470,985	153,748
Fuel and electricity	1,402,726	568,822	1,388,029	556,277
Depreciation and amortisation	809,717	315,936	780,724	286,843
Repairs and maintenance	110,731	59,609	165,243	82,196
Other cost of goods sold	836,363	(12,306)	1,334,870	148,258
Total Cost of sales	4,166,646	1,272,048	4,745,035	1,443,369
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Employee benefit expense	106,545	43,073	124,049	57,439
Depreciation and amortisation	34,724	20,399	45,781	28,454
Other selling and distribution expenses	437,259	122,030	367,303	111,143
Total selling, distribution and marketing expenses	578,528	185,502	537,133	197,036
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	20,176	5,334	13,510	6,309
Employee benefit expenses	301,915	119,369	297,069	126,892
Director's remuneration and sitting fees	50,985	42,250	51,241	41,375
Depreciation and amortisation	10,217	9,386	5,778	5,002
Legal and professional expense	18,777	5,303	26,216	10,385
Registrations and renewals	7,145	4,967	8,104	5,573
Other expenses and fees	20,060	12,342	48,691	19,166
Total General and administrative expenses	429,275	198,951	450,609	214,702

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 May 2026