

| Income Statement - Function of expense                                                    | Actuals/Omani Rial/Audited          |                                     |
|-------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                                                           | Standalone<br>01/01/2025-31/12/2025 | Standalone<br>01/01/2024-31/12/2024 |
| <b>PROFIT OR LOSS</b>                                                                     |                                     |                                     |
| <b>CONSOLIDATED AND SEPARATE</b>                                                          |                                     |                                     |
| <b>PROFIT (LOSS)</b>                                                                      |                                     |                                     |
| Revenue                                                                                   | 69,847,782                          | 68,075,604                          |
| Cost of sales                                                                             | 57,089,458                          | 53,631,232                          |
| Gross profit                                                                              | 12,758,324                          | 14,444,372                          |
| General and administrative expense                                                        | 3,706,363                           | 3,672,978                           |
| Other expenses                                                                            | (47,698)                            | (60,613)                            |
| Other operating gains (losses)                                                            | 275,701                             | 140,848                             |
| Profit (loss) from operating activities                                                   | 9,375,360                           | 10,972,855                          |
| Finance income                                                                            | 697,144                             | 1,898,279                           |
| Finance costs                                                                             | 609,708                             | 40,297                              |
| Share of profit (loss) of associates and joint ventures accounted for using equity method | 111,614                             | 236,179                             |
| Profit (loss) before income tax, continuing operations                                    | 9,574,410                           | 13,067,016                          |
| Income tax expense, continuing operations                                                 | 1,271,631                           | 1,946,149                           |
| Profit (loss) from continuing operations                                                  | 8,302,779                           | 11,120,867                          |
| Net Profit / (Loss) for the period                                                        | 8,302,779                           | 11,120,867                          |
| <b>PROFIT (LOSS), ATTRIBUTABLE TO</b>                                                     |                                     |                                     |
| <b>BASIC AND DILUTED EARNINGS PER SHARE</b>                                               |                                     |                                     |
| <b>BASIC EARNINGS PER SHARE</b>                                                           |                                     |                                     |
| Basic earnings (loss) per share from continuing operations                                | 0.025                               | 0.034                               |
| Total basic earnings (loss) per share                                                     | 0.025                               | 0.034                               |
| <b>DILUTED EARNINGS PER SHARE</b>                                                         |                                     |                                     |
| Diluted earnings (loss) per share from continuing operations                              | 0.025                               | 0.034                               |
| Total diluted earnings (loss) per share                                                   | 0.025                               | 0.034                               |

| Statement of comprehensive income - Net of tax                                                                       | Actuals/Omani Rial/Audited          |                                     |
|----------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                                                                                      | Standalone<br>01/01/2025-31/12/2025 | Standalone<br>01/01/2024-31/12/2024 |
| <b>STATEMENT OF COMPREHENSIVE INCOME</b>                                                                             |                                     |                                     |
| <b>CONSOLIDATED AND SEPARATE</b>                                                                                     |                                     |                                     |
| Net Profit / (Loss) for the period                                                                                   | 8,302,779                           | 11,120,867                          |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                                    |                                     |                                     |
| <b>OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX</b> |                                     |                                     |
| <b>OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS</b>         |                                     |                                     |
| Total comprehensive income                                                                                           | 8,302,779                           | 11,120,867                          |
| <b>COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>                                                                          |                                     |                                     |

| Analysis of Income and Expense - Function of Expense | Actuals/Omani Rial/Audited          |                                     |
|------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                      | Standalone<br>01/01/2025-31/12/2025 | Standalone<br>01/01/2024-31/12/2024 |
| <b>ANALYSIS OF INCOME AND EXPENSE</b>                |                                     |                                     |
| <b>CONSOLIDATED AND SEPARATE</b>                     |                                     |                                     |
| <b>REVENUE</b>                                       |                                     |                                     |
| Revenue from sale of goods                           | 69,847,782                          | 68,075,604                          |
| Total revenue                                        | 69,847,782                          | 68,075,604                          |
| <b>OTHER INCOME</b>                                  |                                     |                                     |
| <b>EXPENSES</b>                                      |                                     |                                     |
| <b>COST OF SALES</b>                                 |                                     |                                     |
| Cost of material consumed                            | 4,282,328                           | 3,674,830                           |
| Employee benefit expenses                            | 8,805,763                           | 8,649,250                           |
| Fuel and electricity                                 | 24,917,513                          | 22,791,471                          |
| Depreciation and amortisation                        | 6,551,185                           | 6,273,797                           |
| Inventory write-down                                 | 229,825                             | 69,541                              |
| Repairs and maintenance                              | 1,916,303                           | 1,764,259                           |
| Other cost of goods sold                             | 10,386,541                          | 10,408,084                          |
| Total Cost of sales                                  | 57,089,458                          | 53,631,232                          |
| <b>SELLING, DISTRIBUTION AND MARKETING EXPENSES</b>  |                                     |                                     |
| <b>GENERAL AND ADMINISTRATIVE EXPENSES</b>           |                                     |                                     |
| Employee benefit expenses                            | 2,141,882                           | 2,231,192                           |
| Director's remuneration and sitting fees             | 134,001                             | 134,800                             |
| Depreciation and amortisation                        | 253,423                             | 211,169                             |
| Head office expenses                                 | 3,977                               | 27,979                              |
| Professional and consultants fees                    | 69,575                              | 64,008                              |
| Registrations and renewals                           | 69,456                              | 70,505                              |
| Vehicle expenses                                     | 88,135                              | 118,907                             |
| Printing and stationary                              | 13,299                              | 4,960                               |
| Advertisement and business promotion                 | 29,109                              | 29,926                              |
| Recruitment and training expenses                    | 123,323                             | 50,560                              |
| Other expenses and fees                              | 780,183                             | 728,972                             |
| Total General and administrative expenses            | 3,706,363                           | 3,672,978                           |