

| Income Statement - Function of expense                       | Thousands/Omani Rial/Unaudited      |                                     |                                     |                                     |
|--------------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
|                                                              | Standalone<br>01/04/2025-30/06/2025 | Standalone<br>01/04/2024-30/06/2024 | Standalone<br>01/01/2025-30/06/2025 | Standalone<br>01/01/2024-30/06/2024 |
| <b>PROFIT OR LOSS</b>                                        |                                     |                                     |                                     |                                     |
| <b>CONSOLIDATED AND SEPARATE</b>                             |                                     |                                     |                                     |                                     |
| <b>PROFIT (LOSS)</b>                                         |                                     |                                     |                                     |                                     |
| Revenue                                                      | 187                                 | 432                                 | 349                                 | 889                                 |
| Cost of sales                                                | 239                                 | 399                                 | 451                                 | 779                                 |
| Gross profit                                                 | (52)                                | 33                                  | (102)                               | 110                                 |
| General and administrative expense                           | 28                                  | 50                                  | 77                                  | 103                                 |
| Selling, distribution and marketing expenses                 | 62                                  | 24                                  | 73                                  | 46                                  |
| Profit (loss) from operating activities                      | (142)                               | (41)                                | (252)                               | (39)                                |
| Finance costs                                                | 28                                  | 28                                  | 55                                  | 55                                  |
| Profit (loss) before income tax, continuing operations       | (170)                               | (69)                                | (307)                               | (94)                                |
| Profit (loss) from continuing operations                     | (170)                               | (69)                                | (307)                               | (94)                                |
| Net Profit / (Loss) for the period                           | (170)                               | (69)                                | (307)                               | (94)                                |
| <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   | (0.085)                             | (0.034)                             | (0.154)                             | (0.047)                             |
| Total basic earnings (loss) per share                        | (0.085)                             | (0.034)                             | (0.154)                             | (0.047)                             |
| <b>DILUTED EARNINGS PER SHARE</b>                            |                                     |                                     |                                     |                                     |
| Diluted earnings (loss) per share from continuing operations | (0.085)                             | (0.034)                             | (0.154)                             | (0.047)                             |
| Total diluted earnings (loss) per share                      | (0.085)                             | (0.034)                             | (0.154)                             | (0.047)                             |

| Statement of comprehensive income - Net of tax                                                                       | Thousands/Omani Rial/Unaudited          |                                         |                                         |                                         |
|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                                                                                      | Standalone<br>01/04/2025-<br>30/06/2025 | Standalone<br>01/04/2024-<br>30/06/2024 | Standalone<br>01/01/2025-<br>30/06/2025 | Standalone<br>01/01/2024-<br>30/06/2024 |
| <b>STATEMENT OF COMPREHENSIVE INCOME</b>                                                                             |                                         |                                         |                                         |                                         |
| <b>CONSOLIDATED AND SEPARATE</b>                                                                                     |                                         |                                         |                                         |                                         |
| Net Profit / (Loss) for the period                                                                                   |                                         | (170)                                   | (69)                                    | (307)                                   |
| <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                                                                                           |                                         | (170)                                   | (69)                                    | (307)                                   |
| <b>COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>                                                                          |                                         |                                         |                                         |                                         |
|                                                                                                                      |                                         |                                         | (94)                                    |                                         |

| Analysis of Income and Expense - Function of Expense | Thousands/Omani Rial/Unaudited      |                                     |                                     |                                     |
|------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
|                                                      | Standalone<br>01/04/2025-30/06/2025 | Standalone<br>01/04/2024-30/06/2024 | Standalone<br>01/01/2025-30/06/2025 | Standalone<br>01/01/2024-30/06/2024 |
| <b>ANALYSIS OF INCOME AND EXPENSE</b>                |                                     |                                     |                                     |                                     |
| <b>CONSOLIDATED AND SEPARATE</b>                     |                                     |                                     |                                     |                                     |
| <b>REVENUE</b>                                       |                                     |                                     |                                     |                                     |
| Revenue from sale of goods                           | 187                                 | 432                                 | 349                                 | 889                                 |
| Total revenue                                        | 187                                 | 432                                 | 349                                 | 889                                 |
| <b>OTHER INCOME</b>                                  |                                     |                                     |                                     |                                     |
| <b>EXPENSES</b>                                      |                                     |                                     |                                     |                                     |
| <b>COST OF SALES</b>                                 |                                     |                                     |                                     |                                     |
| Cost of material consumed                            | 73                                  | 240                                 | 129                                 | 459                                 |
| Employee benefit expenses                            | 78                                  | 69                                  | 156                                 | 138                                 |
| Fuel and electricity                                 | 11                                  | 12                                  | 19                                  | 20                                  |
| Depreciation and amortisation                        | 45                                  | 45                                  | 91                                  | 91                                  |
| Repairs and maintenance                              | 6                                   | 7                                   | 9                                   | 15                                  |
| Other cost of goods sold                             | 26                                  | 26                                  | 47                                  | 56                                  |
| Total Cost of sales                                  | 239                                 | 399                                 | 451                                 | 779                                 |
| <b>SELLING, DISTRIBUTION AND MARKETING EXPENSES</b>  |                                     |                                     |                                     |                                     |
| Packaging and dispatch charges                       | 5                                   | 5                                   | 6                                   | 10                                  |
| Employee benefit expense                             | 7                                   | 6                                   | 14                                  | 13                                  |
| Sales promotion expenses                             | 50                                  | 13                                  | 53                                  | 23                                  |
| Total selling, distribution and marketing expenses   | 62                                  | 24                                  | 73                                  | 46                                  |
| <b>GENERAL AND ADMINISTRATIVE EXPENSES</b>           |                                     |                                     |                                     |                                     |
| Rent and utility expenses                            |                                     | 1                                   | 1                                   | 2                                   |
| Employee benefit expenses                            | 15                                  | 37                                  | 48                                  | 76                                  |
| Director's remuneration and sitting fees             | 7                                   | 4                                   | 11                                  | 8                                   |
| Professional and consultants fees                    |                                     | 0                                   |                                     |                                     |
| Legal and professional expense                       | 4                                   | 4                                   | 11                                  | 8                                   |
| Other expenses and fees                              | 2                                   | 4                                   | 6                                   | 9                                   |
| Total General and administrative expenses            | 28                                  | 50                                  | 77                                  | 103                                 |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
22 Jul 2025