

Income Statement - Function of expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	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	01/01/2024- 30/09/2024	01/01/2024- 30/09/2024		
PROFIT OR LOSS										
CONSOLIDATED AND SEPARATE										
PROFIT (LOSS)										
Revenue	32,415,852	27,684,532	30,047,667	26,041,614	100,234,367	84,972,981	96,137,460	81,204,802		
Cost of sales	25,888,780	22,918,835	25,179,736	22,345,993	78,874,782	69,503,639	77,789,267	67,563,301		
Gross profit	6,527,072	4,765,697	4,867,931	3,695,621	21,359,585	15,469,342	18,348,193	13,641,501		
Other income	424,726	347,873	86,488	283,622	561,903	367,785	296,441	198,947		
Net investment income							259,083	259,083		
General and administrative expense	1,811,541	909,126	1,644,276	990,276	6,908,963	4,013,389	5,832,205	3,790,299		
Selling, distribution and marketing expenses	1,565,186	390,310	666,264	32,871	4,854,144	1,001,258	3,817,900	666,813		
Other operating gains (losses)	29,280	29,280								
Profit (loss) from operating activities	3,604,351	3,843,414	2,643,879	2,956,096	10,158,381	10,822,480	9,253,612	9,642,419		
Finance income	422,336	560,630	224,684	310,739	996,645	1,409,822	674,053	932,217		
Finance costs	1,217,678	697,462	1,137,303		3,493,700	1,979,257	3,642,502	1,969,939		
Impairment (reversal of impairment) on financial assets	674,577	590,791		681,946	549,078	529,280				
Share of profit (loss) of associates and joint ventures accounted for using equity method	124,339		(229,707)		472,641		(374,923)			
Other non operating incomes expenses		(593,087)		(756,560)		(1,378,102)		(1,862,755)		
Profit (loss) before income tax, continuing operations	2,258,771	2,522,704	1,501,553	1,828,329	7,584,889	8,345,663	5,910,240	6,741,942		
Income tax expense, continuing operations	464,076	467,369	426,114	418,977	1,469,209	1,458,565	1,303,321	1,290,705		
Profit (loss) from continuing operations	1,794,695	2,055,335	1,075,439	1,409,352	6,115,680	6,887,098	4,606,919	5,451,237		
Net Profit / (Loss) for the period	1,794,695	2,055,335	1,075,439	1,409,352	6,115,680	6,887,098	4,606,919	5,451,237		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	2,055,335		1,409,352		6,887,098		5,451,237			
Profit (loss), attributable to non-controlling interests	(260,640)		(333,913)		(771,418)		(844,318)			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.012	0.012	0.009	0.009	0.044	0.044	0.033	0.033		
Total basic earnings (loss) per share	0.012	0.012	0.009	0.009	0.037	0.042	0.029	0.035		
DILUTED EARNINGS PER SHARE										

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	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	01/01/2024- 30/09/2024	01/01/2024- 30/09/2024		
STATEMENT OF COMPREHENSIVE INCOME										
CONSOLIDATED AND SEPARATE										
Net Profit / (Loss) for the period	1,794,695	2,055,335	1,075,439	1,409,352	6,115,680	6,887,098	4,606,919	5,451,237		
OTHER COMPREHENSIVE INCOME										
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX										
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS										
Total comprehensive income	1,794,695	2,055,335	1,075,439	1,409,352	6,115,680	6,887,098	4,606,919	5,451,237		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	2,055,335		1,409,352		6,887,098		5,451,237			
Comprehensive income, attributable to non-controlling interests	(260,640)		(333,913)		(771,418)		(844,318)			

Actuals/Omani Rial/Unaudited

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 09 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	32,415,852	27,684,532	30,047,667	26,041,614	100,234,367	84,972,981	96,137,460	81,204,802
Total revenue	32,415,852	27,684,532	30,047,667	26,041,614	100,234,367	84,972,981	96,137,460	81,204,802
OTHER INCOME								
Interest income	10,077	(4,810)			10,077	(4,810)		
Dividend income				31,224			36,978	36,978
Miscellaneous income	414,649	352,683	86,488	252,398	551,826	372,595	259,463	161,969
Total other income	424,726	347,873	86,488	283,622	561,903	367,785	296,441	198,947
EXPENSES								
COST OF SALES								
Cost of material consumed	22,149,292	20,912,345	21,266,801	20,178,238	67,127,053	62,859,829	67,631,134	61,793,700
Employee benefit expenses	1,332,085	608,578	1,245,575	606,256	4,177,786	1,938,292	3,809,993	1,809,050
Depreciation and amortisation	1,009,837	371,983	1,006,027	384,022	3,112,719	1,251,958	2,873,173	1,198,716
Inventory write-down	(31,120)	(38,752)			(6,664)	(20,159)		
Other cost of goods sold	1,428,686	1,064,681	1,661,333	1,177,477	4,463,888	3,473,719	3,474,967	2,761,835
Total Cost of sales	25,888,780	22,918,835	25,179,736	22,345,993	78,874,782	69,503,639	77,789,267	67,563,301
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	881,728	177,862	527,366	87,855	2,707,547	420,499	2,035,276	324,209
Depreciation and amortisation	892	892	267	229	892	892	801	801
Advertising expense	429,287	211,859	397,933	103,415	1,330,518	579,232	1,193,800	341,668
Other selling and distribution expenses	253,279	(303)	(259,302)	(158,628)	815,187	635	588,023	135
Total selling, distribution and marketing expenses	1,565,186	390,310	666,264	32,871	4,854,144	1,001,258	3,817,900	666,813
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	87,239	2,616	18,721	3,935	327,329	7,647	56,164	11,805
Employee benefit expenses	1,134,157	745,082	878,595	587,892	3,174,882	1,954,800	2,879,076	2,053,905
Director's remuneration and sitting fees	43,250	47,000	54,350	54,350	(12,250)	(12,250)	149,850	149,850
Expected credit losses - trade and other receivables	(377,277)	(340,175)			475,499		236,905	72,014
Depreciation and amortisation	173,423	49,618	144,271	57,816	400,272	142,214	322,299	136,439
Professional and consultants fees	70,418	38,973	176,707	57,523	289,825	200,334	342,240	126,096
Other expenses and fees	680,331	366,012	371,632	228,760	2,253,406	1,309,133	1,845,671	1,240,190
Total General and administrative expenses	1,811,541	909,126	1,644,276	990,276	6,908,963	4,013,389	5,832,205	3,790,299