

Income Statement - Function of expense			Actuals/Omani Rial/Unaudited	
	Consolidated 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	35,670,099	30,877,701	33,962,677	28,930,930
Cost of sales	28,890,900	25,777,985	26,277,857	23,176,079
Gross profit	6,779,199	5,099,716	7,684,820	5,754,851
Other income	72,475	32,303	28,427	(9,288)
General and administrative expense	1,807,993	1,110,546	2,156,345	1,257,228
Selling, distribution and marketing expenses	1,493,901	210,099	1,569,560	275,703
Other operating gains (losses)	355,126	355,126	(250,000)	(250,000)
Profit (loss) from operating activities	3,904,906	4,166,500	3,737,342	3,962,632
Finance income	372,329	578,350	204,854	341,977
Finance costs	811,073	638,594	696,688	569,884
Impairment (reversal of impairment) on financial assets	108,421	73,250	161,923	142,095
Share of profit (loss) of associates and joint ventures accounted for using equity method	166,183		133,458	
Other non operating incomes expenses		(326,552)		(304,865)
Profit (loss) before income tax, continuing operations	3,523,924	3,706,454	3,217,043	3,287,765
Income tax expense, continuing operations	640,799	620,224	556,837	538,895
Profit (loss) from continuing operations	2,883,125	3,086,230	2,660,206	2,748,870
Profit (loss) from discontinued operations	62,388		(140,121)	
Net Profit / (Loss) for the period	2,945,513	3,086,230	2,520,085	2,748,870
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	3,086,230		2,748,870	
Profit (loss), attributable to non-controlling interests	(140,717)		(228,785)	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.019	0.019	0.017	0.017
Total basic earnings (loss) per share	0.018	0.019	0.016	0.017
DILUTED EARNINGS PER SHARE				

	Actuals/Omani Rial/Unaudited			
Statement of comprehensive income - Net of tax	Consolidated	Standalone	Consolidated	Standalone
	01/01/2026- 31/03/2026	01/01/2026- 31/03/2026	01/01/2025- 31/03/2025	01/01/2025- 31/03/2025
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	2,945,513	3,086,230	2,520,085	2,748,870
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	2,945,513	3,086,230	2,520,085	2,748,870
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	3,086,230		2,748,870	
Comprehensive income, attributable to non-controlling interests	(140,717)		(228,785)	

Analysis of Income and Expense - Function of Expense	Actuals/Omani Rial/Unaudited			
	Consolidated 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	35,670,099	30,877,701	33,962,677	28,930,930
Total revenue	35,670,099	30,877,701	33,962,677	28,930,930
OTHER INCOME				
Miscellaneous income	72,475	32,303	28,427	(9,288)
Total other income	72,475	32,303	28,427	(9,288)
EXPENSES				
COST OF SALES				
Cost of material consumed	24,913,180	23,437,961	22,502,244	20,838,216
Employee benefit expenses	1,445,697	673,538	1,375,417	644,335
Depreciation and amortisation	971,591	420,745	813,430	378,769
Other cost of goods sold	1,560,432	1,245,741	1,586,766	1,314,759
Total Cost of sales	28,890,900	25,777,985	26,277,857	23,176,079
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Employee benefit expense	875,694	137,030	902,321	108,369
Advertising expense	329,108	72,205	400,521	166,963
Other selling and distribution expenses	289,099	864	266,718	371
Total selling, distribution and marketing expenses	1,493,901	210,099	1,569,560	275,703
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	42,870	2,477	125,014	2,415
Employee benefit expenses	1,135,192	745,105	1,047,259	636,762
Director's remuneration and sitting fees	(73,549)	(76,699)	47,725	44,050
Depreciation and amortisation	99,162	42,033	85,856	45,469
Legal and professional expense	64,807	41,036	131,369	80,593
Other expenses and fees	539,511	356,594	719,122	447,939
Total General and administrative expenses	1,807,993	1,110,546	2,156,345	1,257,228

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