

Income Statement - Nature of expenses	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/U audited	
	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 OR LOSS										
Revenue	228,812,498	204,764,999	211,926,152	187,526,101	638,573,591	570,227,687	599,068,454	535,481,435		
Other income	1,171,859	610,142	104,588	729,282	3,503,517	1,776,419	2,132,526	1,925,216		
Cost of material consumed and goods sold	213,565,173	191,616,876	196,530,369	175,695,123	597,460,913	535,253,954	559,376,183	503,224,358		
Employee benefits expense	2,551,000	2,142,464	2,309,784	1,903,959	7,434,207	6,209,288	6,947,089	5,703,050		
Depreciation, depletion and amortisation	3,325,253	2,263,200	3,116,742	2,306,310	9,682,493	6,752,119	9,279,422	6,974,428		
Other operating expenses	6,145,615	4,358,688	6,125,080	4,280,978	16,739,044	11,625,549	16,831,876	11,706,435		
Other gains (losses)	(590,088)	(573,518)	(263,388)	(281,228)	(1,097,697)	(1,080,405)	(591,009)	(607,493)		
Profit (loss) from operating activities	3,807,228	4,420,395	3,685,377	3,787,785	9,662,754	11,082,791	8,175,401	9,190,887		
Investment income		(1,237,624)		(787,138)		(3,142,769)		(2,979,836)		
Finance income	741,082	725,181	291,621	388,701	2,030,414	1,990,063	711,577	973,601		
Finance costs	1,553,621	973,626	1,149,297	601,581	4,229,046	2,621,183	3,489,060	1,952,498		
Impairment loss (reversal) of non-financial assets	11,013	11,013			(8,259)	(8,259)				
Share of profit (loss) of associates and joint ventures accounted for using equity method	108,955	108,955			66,504	66,504				
Profit (loss) before income tax	3,092,631	3,032,268	2,827,701	2,787,767	7,538,885	7,383,665	5,397,918	5,232,154		
Income tax expense, continuing operations	706,172	645,809	576,932	536,998	1,801,914	1,646,694	1,397,562	1,231,798		
Profit (loss) from continuing operations	2,386,459	2,386,459	2,250,769	2,250,769	5,736,971	5,736,971	4,000,356	4,000,356		
Profit (loss) for period	2,386,459	2,386,459	2,250,769	2,250,769	5,736,971	5,736,971	4,000,356	4,000,356		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	2,386,459		2,250,769		5,736,971		4,000,356			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.037	0.040	0.035	0.035	0.089	0.089	0.062	0.062		
Total basic earnings (loss) per share					0.089	0.089	0.062	0.062		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	0.037	0.040	0.035	0.035	0.089	0.089	0.062	0.062		
Total diluted earnings (loss) per share	0.037	0.040	0.035	0.035	0.089	0.089	0.062	0.062		

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/U audited	
	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	2,386,459	2,386,459	2,250,769	2,250,769	5,736,971	5,736,971	4,000,356	4,000,356		
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Foreign currency translation	277,273	277,273	(88,806)		(61,095)	(61,095)	(313,451)			
Total other comprehensive income that will be reclassified to profit or loss	277,273	277,273	(88,806)		(61,095)	(61,095)	(313,451)			
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Total other comprehensive income for the Period	277,273	277,273	(88,806)		(61,095)	(61,095)	(313,451)			
Total comprehensive income for the Period	2,663,732	2,663,732	2,161,963	2,250,769	5,675,876	5,675,876	3,686,905	4,000,356		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	2,663,732		2,161,963		5,675,876		3,686,905			

Actuals/Omani Rial/U audited

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 Nov 2025

Analysis of Income and Expense, Nature 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	228,812,498	204,764,999	211,926,152	187,526,101	638,573,591	570,227,687	599,068,454	535,481,435
LEASE REVENUE								
Total revenue	228,812,498	204,764,999	211,926,152	187,526,101	638,573,591	570,227,687	599,068,454	535,481,435
OTHER INCOME								
Miscellaneous income	1,171,859	610,142	104,588	729,282	3,503,517	1,776,419	2,132,526	1,925,216
Total other income	1,171,859	610,142	104,588	729,282	3,503,517	1,776,419	2,132,526	1,925,216
COST OF MATERIAL CONSUMED AND GOODS SOLD								
Raw materials and consumables used	213,565,173	191,616,876	196,530,369	175,695,123	597,460,913	535,253,954	559,376,183	503,224,358
Total cost of material consumed and goods sold	213,565,173	191,616,876	196,530,369	175,695,123	597,460,913	535,253,954	559,376,183	503,224,358
SERVICE EXPENSES								
EMPLOYEE BENEFIT EXPENSES								
Wages and salaries	2,314,619	1,946,886	2,091,022	1,715,007	6,686,634	5,574,373	6,227,615	5,068,495
Social security contributions	115,527	86,580	114,804	88,203	368,434	283,595	351,664	276,340
Termination benefits expense	18,635	14,137	11,802	8,593	54,676	43,316	79,873	70,278
Other employee expense	102,219	94,861	92,156	92,156	324,463	308,004	287,937	287,937
Total employee benefits expense	2,551,000	2,142,464	2,309,784	1,903,959	7,434,207	6,209,288	6,947,089	5,703,050
OTHER OPERATING EXPENSES								
Director's remuneration and sitting fees	41,100	41,100	46,800	46,800	129,900	129,900	138,100	138,100
Miscellaneous other operating expense	6,104,515	4,317,588	6,078,280	4,234,178	16,609,144	11,495,649	16,693,776	11,568,335
Total other operating expenses	6,145,615	4,358,688	6,125,080	4,280,978	16,739,044	11,625,549	16,831,876	11,706,435