

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	58,347,928	37,897,763	55,666,615	38,127,046	170,719,009	112,955,207	159,963,473	106,424,893		
Cost of sales	43,644,332	27,544,435	39,071,560	25,807,501	122,742,738	78,728,739	117,187,644	74,532,572		
Gross profit	14,703,596	10,353,328	16,595,055	12,319,545	47,976,271	34,226,468	42,775,829	31,892,321		
General and administrative expense	2,434,101	1,887,229	2,673,279	1,731,352	7,461,285	5,647,171	6,194,157	4,487,611		
Profit (loss) from operating activities	12,269,495	8,466,099	13,921,776	10,588,193	40,514,986	28,579,297	36,581,672	27,404,710		
Finance income	1,903,805	1,243,721	968,356	378,957	5,914,914	3,268,943	3,716,488	1,691,821		
Finance costs	5,406,328	2,502,003	5,195,109	2,546,658	14,889,001	7,699,058	21,208,043	7,739,016		
Impairment (reversal of impairment) on financial assets							5,323,616			
Other non operating incomes expenses	153,335	196,669	0	0	795,740	7,096,294	38,494	38,494		
Profit (loss) before income tax, continuing operations	8,920,307	7,404,486	9,695,023	8,420,492	32,336,639	31,245,476	13,804,995	21,396,009		
Profit (loss) from continuing operations	8,920,307	7,404,486	9,695,023	8,420,492	32,336,639	31,245,476	13,804,995	21,396,009		
Net Profit / (Loss) for the period	8,920,307	7,404,486	9,695,023	8,420,492	32,336,639	31,245,476	13,804,995	21,396,009		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	8,920,307		9,695,023		32,336,639		13,804,995			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.003	0.002	0.004	0.003	0.009	0.009	0.006	0.009		
Total basic earnings (loss) per share	0.003	0.002	0.004	0.003	0.009	0.009	0.006	0.009		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	0.003	0.002	0.003	0.002	0.009	0.009	0.004	0.006		
Total diluted earnings (loss) per share	0.003	0.002	0.003	0.002	0.009	0.009	0.004	0.006		

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	8,920,307	7,404,486	9,695,023	8,420,492	32,336,639	31,245,476	13,804,995	21,396,009		
OTHER COMPREHENSIVE INCOME										
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX										
Changes in fair value of cash flow hedges					(5,311,787)	811,625	(8,479,453)	(4,082,940)		
Total other comprehensive income that will be reclassified to profit or loss, net of tax					(5,311,787)	811,625	(8,479,453)	(4,082,940)		
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Re-measurement gain (losses) on defined benefit plans						(42,731)	(42,745)	(29,519)		(28,593)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax						(42,731)	(42,745)	(29,519)		(28,593)
Total other comprehensive income					(5,311,787)	811,625	(8,508,972)	(4,111,533)		
Total comprehensive income	8,920,307	7,404,486	4,383,236	9,232,117	32,293,908	31,202,731	5,296,023	17,284,476		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	8,920,307		4,383,236		32,293,908		5,296,023			

Analysis of Income and Expense - 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		
ANALYSIS OF INCOME AND EXPENSE										

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 10 Nov 2025

CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	58,347,928	37,897,763	55,666,615	38,127,046	170,719,009	112,955,207	159,963,473	106,424,893
Total revenue	58,347,928	37,897,763	55,666,615	38,127,046	170,719,009	112,955,207	159,963,473	106,424,893
OTHER INCOME								
EXPENSES								
COST OF SALES								
Cost of material consumed	28,337,452	17,023,849	26,182,603	17,072,663	80,100,465	49,598,162	75,649,463	45,591,846
Employee benefit expenses	2,529,974	1,605,971	1,894,335	1,112,394	7,574,334	5,007,494	7,088,377	5,178,476
Fuel and electricity	1,841,562	1,664,624	953,714	853,435	3,456,616	2,961,169	3,821,578	3,319,303
Depreciation and amortisation	8,370,925	5,522,425	8,273,562	5,552,193	25,165,056	16,691,403	24,531,487	16,430,743
Repairs and maintainance	992,703	674,437	494,260	279,980	1,953,494	1,335,219	1,565,771	943,168
Other cost of goods sold	1,571,716	1,053,129	1,273,086	936,836	4,492,773	3,135,292	4,530,968	3,069,036
Total Cost of sales	43,644,332	27,544,435	39,071,560	25,807,501	122,742,738	78,728,739	117,187,644	74,532,572
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	32,980	22,840	34,957	25,005	95,847	67,395	95,249	66,761
Employee benefit expenses	994,677	861,694	1,444,431	936,297	2,939,697	2,426,658	3,037,876	2,219,347
Depreciation and amortisation	71,512	54,518	26,388	8,753	182,135	129,000	80,347	26,853
Head office expenses	144,188	144,188			432,563	432,563		
Professional and consultants fees	143,900	117,912	101,967	107,013	399,215	315,870	218,949	198,904
Advertisement and business promotion	98,027	66,900	112,339	106,126	230,371	159,820	120,809	112,057
Other expenses and fees	948,817	619,177	953,197	548,158	3,181,457	2,115,865	2,640,927	1,863,689
Total General and administrative expenses	2,434,101	1,887,229	2,673,279	1,731,352	7,461,285	5,647,171	6,194,157	4,487,611