Actuals/Omani Rial/Audited

Income Statement - Function of expense	Consolidated 01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	**225,971,984**	**153,054,115**	**234,844,792**	**153,702,799**
Cost of sales	**162,432,154**	**105,591,501**	**166,599,758**	**106,323,904**
Gross profit	**63,539,830**	**47,462,614**	**68,245,034**	**47,378,895**
Other income	**1,270,873**	**9,975,606**	**1,006,262**	**1,198,452**
General and administrative expense	**11,938,462**	**9,434,623**	**8,056,335**	**6,153,564**
Profit (loss) from operating activities	**52,872,241**	**48,003,597**	**61,194,961**	**42,423,783**
Finance income	15,072,801	4,542,466	4,514,513	2,534,956
Finance costs	20,260,170	10,190,452	19,974,310	8,509,951
Impairment (reversal of impairment) on financial assets			5,323,616	
Profit (loss) before income tax, continuing operations	**47,684,872**	**42,355,611**	**40,411,548**	**36,448,788**
Profit (loss) from continuing operations	**47,684,872**	**42,355,611**	**40,411,548**	**36,448,788**
Net Profit / (Loss) for the period	**47,684,872**	**42,355,611**	**40,411,548**	**36,448,788**
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	47,684,872		40,411,548	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.014	0.012	0.015	0.026
Total basic earnings (loss) per share	0.014	0.012	0.015	0.026
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.014	0.012	0.015	0.026
Total diluted earnings (loss) per share	0.014	0.012	0.015	0.026

Actuals/Omani Rial/Audited

Statement of comprehensive income - Net of tax	Consolidated 01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	**47,684,872**	**42,355,611**	**40,411,548**	**36,448,788**
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX				
Changes in fair value of cash flow hedges			(17,567,549)	(8,272,099)
Total other comprehensive income that will be reclassified to profit or loss, net of tax			**(17,567,549)**	**(8,272,099)**
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Re-measurement gain (losses) on defined benefit plans	(65,014)	(62,857)	(153,424)	(150,842)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	**(65,014)**	**(62,857)**	**(153,424)**	**(150,842)**
Total other comprehensive income	**(65,014)**	**(62,857)**	**(17,720,973)**	**(8,422,941)**
Total comprehensive income	**47,619,858**	**42,292,754**	**22,690,575**	**28,025,847**
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	47,619,858		22,690,575	

Actuals/Omani Rial/Audited

Analysis of Income and Expense - Function of Expense	Consolidated 01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	225,971,984	153,054,115	234,844,792	153,702,799
Total revenue	**225,971,984**	**153,054,115**	**234,844,792**	**153,702,799**
OTHER INCOME				
Dividend income	0	8,507,288	0	0
Miscellaneous income	1,270,873	1,468,318	1,006,262	1,198,452
Total other income	**1,270,873**	**9,975,606**	**1,006,262**	**1,198,452**
EXPENSES				
COST OF SALES				
Cost of material consumed	103,315,377	65,347,934	105,098,970	64,157,062
Employee benefit expenses	12,337,933	8,207,830	13,015,735	9,141,111
Fuel and electricity	4,522,989	3,827,767	5,199,983	4,591,120
Depreciation and amortisation	31,957,267	21,085,527	33,256,458	22,149,773
Inventory write-down	6,967	6,967	235,294	235,294
Repairs and maintainance	3,663,274	2,528,804	3,165,084	1,874,911
Other cost of goods sold	6,628,347	4,586,672	6,628,234	4,174,633
Total Cost of sales	**162,432,154**	**105,591,501**	**166,599,758**	**106,323,904**
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
GENERALAND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	142,632	104,015	146,302	102,141
Employee benefit expenses	4,092,922	3,662,321	3,004,112	2,344,868
Director's remuneration and sitting fees	225,100	225,100	132,850	132,850
Expected credit losses - trade and other receivables			0	
Depreciation and amortisation	253,930	183,800	160,619	87,850
Professional and consultants fees	1,166,931	735,630	407,937	342,938
Advertisment and business promotion	486,610	369,859	122,958	113,563
Other expenses and fees	5,570,337	4,153,898	4,081,557	3,029,354
Total General and administrative expenses	**11,938,462**	**9,434,623**	**8,056,335**	**6,153,564**

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 17 Feb 2026