

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/03/2026

(OQ BASE INDUSTRIES (SFZ

أوكيو للصناعات الأساسية- المنطقة الحرة بصلالة

	Actuals/Omani Rial/Unaudited			
Income Statement - Function of expense	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	56,087,989	46,128,875	55,535,851	36,736,474
Cost of sales	37,178,064	28,418,676	36,721,974	22,778,428
Gross profit	18,909,925	17,710,199	18,813,877	13,958,046
Other income		45,566	427	39,195
General and administrative expense	1,976,004	1,379,746	2,571,719	1,668,030
Profit (loss) from operating activities	16,933,921	16,376,019	16,242,585	12,329,211
Finance income	4,090,739	1,216,357	964,981	634,062
Finance costs	4,157,358	2,138,047	4,412,253	2,519,634
Profit (loss) before income tax, continuing operations	16,867,302	15,454,329	12,795,313	10,443,639
Profit (loss) from continuing operations	16,867,302	15,454,329	12,795,313	10,443,639
Net Profit / (Loss) for the period	16,867,302	15,454,329	12,795,313	10,443,639
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	16,867,302		12,795,313	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.005	0.004	0.004	0.003
Total basic earnings (loss) per share	0.005	0.004	0.004	0.003
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.005	0.004	0.004	0.003
Total diluted earnings (loss) per share	0.005	0.004	0.004	0.003

	<u>Actuals/Omani Rial/Unaudited</u>			
Statement of comprehensive income - Net of tax	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
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	16,867,302	15,454,329	12,795,313	10,443,639
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	16,867,302	15,454,329	12,795,313	10,443,639
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	16,867,302		12,795,313	

	Actuals/Omani Rial/Unaudited			
Analysis of Income and Expense - Function of Expense	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
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	56,087,989	46,128,875	55,535,851	36,736,474
Total revenue	56,087,989	46,128,875	55,535,851	36,736,474
OTHER INCOME				
Miscellaneous income		45,566	427	39,195
Total other income		45,566	427	39,195
EXPENSES				
COST OF SALES				
Cost of material consumed	23,972,635	19,371,937	24,715,720	14,661,428
Employee benefit expenses	2,791,753	1,895,149	2,401,622	1,703,902
Fuel and electricity	1,012,928	892,909	616,721	271,972
Depreciation and amortisation	7,713,288	5,105,454	8,369,129	5,576,550
Repairs and maintainance	324,202	194,776	91,369	111,615
Other cost of goods sold	1,363,258	958,451	527,413	452,961
Total Cost of sales	37,178,064	28,418,676	36,721,974	22,778,428
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	23,160	16,247	28,686	20,024
Employee benefit expenses	833,081	653,224	1,029,266	730,244
Depreciation and amortisation	69,918	54,489	36,258	18,213
Professional and consultants fees	81,945	59,077	171,037	127,147
Advertisement and business promotion	100,265	70,185	18,553	12,987
Other expenses and fees	867,635	526,524	1,287,919	759,415
Total General and administrative expenses	1,976,004	1,379,746	2,571,719	1,668,030

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 30 Apr 2026