

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	19,799,649	12,607,111	17,110,612	10,794,674	52,762,210	34,727,704	49,636,606	31,183,077		
Cost of sales	12,896,136	8,232,886	12,298,402	7,842,972	35,585,810	23,048,811	35,384,808	22,416,789		
Gross profit	6,903,513	4,374,225	4,812,210	2,951,702	17,176,400	11,678,893	14,251,798	8,766,288		
Other income	180,940	176,865	430,182	161,127	270,440	198,519	703,168	420,346		
General and administrative expense	1,238,809	858,363	1,194,677	851,774	3,396,236	2,407,015	3,636,221	2,631,504		
Selling, distribution and marketing expenses	3,997,119	2,918,762	4,567,236	3,548,255	11,204,309	8,646,273	13,453,658	10,678,434		
Profit (loss) from operating activities	1,848,525	773,965	(519,521)	(1,287,200)	2,846,295	824,124	(2,134,913)	(4,123,304)		
Finance income	12,911	257,199	125,900	275,648	184,473	759,018	352,798	790,114		
Profit (loss) before income tax, continuing operations	1,861,436	1,031,164	(393,621)	(1,011,552)	3,030,768	1,583,142	(1,782,115)	(3,333,190)		
Income tax expense, continuing operations	177,934	145,000	39,522	1,191	244,884	145,000	111,438	6,417		
Profit (loss) from continuing operations	1,683,502	886,164	(433,143)	(1,012,743)	2,785,884	1,438,142	(1,893,553)	(3,339,607)		
Net Profit / (Loss) for the period	1,683,502	886,164	(433,143)	(1,012,743)	2,785,884	1,438,142	(1,893,553)	(3,339,607)		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	1,683,502		(433,143)		2,785,884		(1,893,553)			
Profit (loss), attributable to non-controlling interests	0		0		0		0			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.034	0.018	(0.009)	(0.020)	0.056	0.029	(0.038)	(0.067)		
Total basic earnings (loss) per share	0.034	0.018	(0.009)	(0.020)	0.056	0.029	(0.038)	(0.067)		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	0.034	0.018	(0.009)	(0.020)	0.056	0.029	(0.038)	(0.067)		
Total diluted earnings (loss) per share	0.034	0.018	(0.009)	(0.020)	0.056	0.029	(0.038)	(0.067)		

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	1,683,502	886,164	(433,143)	(1,012,743)	2,785,884	1,438,142	(1,893,553)	(3,339,607)		
OTHER COMPREHENSIVE INCOME										
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX										
Foreign currency translation	(2,805)			362,558		574,408		280,879		
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(2,805)			362,558		574,408		280,879		
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	(14,466)	(14,466)			(14,466)	(14,466)				
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	(14,466)	(14,466)			(14,466)	(14,466)				
Total other comprehensive income	(17,271)	(14,466)		362,558	559,942	(14,466)		280,879		
Total comprehensive income	1,666,231	871,698	(70,585)	(1,012,743)	3,345,826	1,423,676	(1,612,674)	(3,339,607)		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	1,666,231		(70,585)		3,345,826		(1,612,674)			

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		

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 20 Oct 2025

ANALYSIS OF INCOME AND EXPENSE CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	19,799,649	12,607,111	17,110,612	10,794,674	52,762,210	34,727,704	49,636,606	31,183,077
Total revenue	19,799,649	12,607,111	17,110,612	10,794,674	52,762,210	34,727,704	49,636,606	31,183,077
OTHER INCOME								
Interest income			0	0			0	0
Miscellaneous income	180,940	176,865	430,182	161,127	270,440	198,519	703,168	420,346
Total other income	180,940	176,865	430,182	161,127	270,440	198,519	703,168	420,346
EXPENSES								
COST OF SALES								
Cost of material consumed	10,976,557	7,183,076	9,923,209	6,264,990	30,064,481	19,868,118	28,725,874	18,068,064
Employee benefit expenses	591,056	420,932	619,044	450,355	1,687,050	1,181,199	1,945,660	1,415,660
Fuel and electricity	161,475	109,436	0	0	569,679	434,538	0	0
Depreciation and amortisation	568,645	246,629	793,029	411,580	1,672,084	752,145	2,367,908	1,253,948
Inventory write-down	0	0	0	0	0	0	0	0
Repairs and maintenance	499,616	215,549	0	0	1,333,754	639,346	0	0
Other cost of goods sold	98,787	57,264	963,120	716,047	258,762	173,465	2,345,366	1,679,117
Total Cost of sales	12,896,136	8,232,886	12,298,402	7,842,972	35,585,810	23,048,811	35,384,808	22,416,789
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	0	0			0	0		
Employee benefit expense	1,661,180	1,199,357	1,794,568	1,344,061	4,820,910	3,556,002	5,705,940	4,200,433
Depreciation and amortisation	590,486	219,682	451,059	182,492	1,642,791	664,560	1,308,954	561,509
Commission on sales	0	0	0	0	0	0	0	0
Sales promotion expenses	0	0	0	0	0	0	0	0
Advertising expense	499,158	719,540	709,365	1,057,007	1,153,292	2,174,675	2,436,745	3,424,857
Other selling and distribution expenses	1,246,295	780,183	1,612,244	964,695	3,587,316	2,251,036	4,002,019	2,491,635
Total selling, distribution and marketing expenses	3,997,119	2,918,762	4,567,236	3,548,255	11,204,309	8,646,273	13,453,658	10,678,434
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	0	0	0	0	0	0	0	0
Employee benefit expenses	700,455	507,788	741,365	539,714	2,131,893	1,586,046	2,262,527	1,700,686
Director's remuneration and sitting fees	0	0	0	0	0	0	0	0
Expected credit losses - trade and other receivables	0	0	0	0	0	0	0	0
Depreciation and amortisation	52,366	23,430	102,958	71,746	153,834	74,692	314,547	212,572
Head office expenses	0	0	0	0	0	0	0	0
Professional and consultants fees	0	0	0	0	0	0	0	0
Legal and professional expense	0	0	0	0	0	0	0	0
Registrations and renewals	0	0	0	0	0	0	0	0
Vehicle expenses	0	0	0	0	0	0	0	0
Printing and stationary	0	0	0	0	0	0	0	0
Advertisement and business promotion	0	0	0	0	0	0	0	0
Recruitment and training expenses	0	0	0	0	0	0	0	0
Other expenses and fees	485,988	327,145	350,354	240,314	1,110,509	746,277	1,059,147	718,246
Total General and administrative expenses	1,238,809	858,363	1,194,677	851,774	3,396,236	2,407,015	3,636,221	2,631,504