

	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	15,881,515	10,738,521	13,987,022	9,339,892
Cost of sales	10,860,881	7,412,646	9,772,620	6,382,869
Gross profit	5,020,634	3,325,875	4,214,402	2,957,023
Other income	31,675	25,667	18,424	10,475
General and administrative expense	1,114,611	691,912	1,095,327	767,462
Selling, distribution and marketing expenses	3,805,382	2,870,025	3,322,235	2,622,750
Profit (loss) from operating activities	132,316	(210,395)	(184,736)	(422,714)
Finance income	110,649	269,301	88,575	252,658
Profit (loss) before income tax, continuing operations	242,965	58,906	(96,161)	(170,056)
Income tax expense, continuing operations	66,631	8,082	28,610	
Profit (loss) from continuing operations	176,334	50,824	(124,771)	(170,056)
Net Profit / (Loss) for the period	176,334	50,824	(124,771)	(170,056)
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	176,334		(124,771)	
Profit (loss), attributable to non-controlling interests	0		0	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.004	0.001	(0.002)	(0.003)
Basic earnings (loss) per share from discontinued operations	0.004	0.001	(0.002)	(0.003)
Total basic earnings (loss) per share	0.004	0.001	(0.002)	(0.003)
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.004	0.001	(0.002)	(0.003)
Diluted earnings (loss) per share from discontinued operations	0.004	0.001	(0.002)	(0.003)
Total diluted earnings (loss) per share	0.004	0.001	(0.002)	(0.003)

	Actuals/Omani Rial/Unaudited			
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	176,334	50,824	(124,771)	(170,056)
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX				
Foreign currency translation	(3,574)		176,414	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(3,574)		176,414	
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Total other comprehensive income	(3,574)		176,414	
Total comprehensive income	172,760	50,824	51,643	(170,056)
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	172,760		51,643	
Comprehensive income, attributable to non-controlling interests	0		0	

Analysis of Income and Expense - Function of Expense	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	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	15,881,515	10,738,521	13,987,022	9,339,892
Total revenue	15,881,515	10,738,521	13,987,022	9,339,892
OTHER INCOME				
Miscellaneous income	31,675	25,667	18,424	10,475
Total other income	31,675	25,667	18,424	10,475
EXPENSES				
COST OF SALES				
Cost of material consumed	9,169,281	6,369,986	8,132,035	5,360,526
Employee benefit expenses	572,882	388,749	561,399	396,719
Fuel and electricity	185,126	147,291	164,442	127,413
Depreciation and amortisation	516,494	240,269	541,478	254,984
Inventory write-down	0	0	0	
Repairs and maintainance	263,040	186,819	295,856	180,509
Other cost of goods sold	154,058	79,532	77,410	62,718
Total Cost of sales	10,860,881	7,412,646	9,772,620	6,382,869
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Employee benefit expense	1,666,144	1,184,704	1,452,872	1,075,000
Depreciation and amortisation	596,428	218,777	516,854	223,178
Advertising expense	611,400	849,241	286,320	661,569
Other selling and distribution expenses	931,410	617,303	1,066,189	663,003
Total selling, distribution and marketing expenses	3,805,382	2,870,025	3,322,235	2,622,750
GENERAL AND ADMINISTRATIVE EXPENSES				
Employee benefit expenses	657,103	469,340	728,966	520,458
Depreciation and amortisation	47,669	21,248	49,217	27,352
Other expenses and fees	409,839	201,324	317,144	219,652
Total General and administrative expenses	1,114,611	691,912	1,095,327	767,462

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

