

	Actuals/Omani Rial/U/Unaudited							
Income Statement - Function of expense	Consolidated 01/07/2025- 30/09/2025	Standalone 01/07/2025- 30/09/2025	Consolidated 01/07/2024- 30/09/2024	Standalone 01/07/2024- 30/09/2024	Consolidated 01/01/2025- 30/09/2025	Standalone 01/01/2025- 30/09/2025	Consolidated 01/01/2024- 30/09/2024	Standalone 01/01/2024- 30/09/2024
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	21,832,489	11,308,927	17,249,834	9,467,842	63,236,522	32,948,623	48,821,533	26,628,812
Cost of sales	19,102,629	9,625,899	14,397,280	7,375,415	55,466,712	28,497,944	43,298,114	21,714,526
Gross profit	2,729,860	1,683,028	2,852,554	2,092,427	7,769,810	4,450,679	5,523,419	4,914,286
Other income				58,985	158,348	158,348	143,321	202,306
General and administrative expense	1,517,865	979,701	1,508,813	806,385	4,317,973	2,838,960	4,153,164	2,583,080
Selling, distribution and marketing expenses	1,317,175	1,171,882	1,060,872	913,757	3,781,352	3,362,264	3,050,429	2,582,428
Other operating gains (losses)	21,051	60	115,640	112,796	91,508	391	138,167	120,060
Profit (loss) from operating activities	(84,129)	(468,495)	398,509	544,066	(79,659)	(1,591,806)	(1,398,686)	71,144
Finance costs	1,110,414	700,068	1,462,427	1,043,432	3,492,526	2,265,223	4,357,020	3,109,397
Impairment (reversal of impairment) on financial assets			(37,729)		(14,330)	3,157		
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	124,165	124,165	76,694	(133,622)	(359,134)	(359,134)	136,041	(74,275)
Profit (loss) before income tax, continuing operations	(1,070,378)	(1,044,398)	(949,495)	(632,988)	(3,916,989)	(4,219,320)	(5,619,665)	(3,112,528)
Income tax expense, continuing operations	9,332		(13,605)		10,636		0	
Profit (loss) from continuing operations	(1,079,710)	(1,044,398)	(935,890)	(632,988)	(3,927,625)	(4,219,320)	(5,619,665)	(3,112,528)
Net Profit / (Loss) for the period	(1,079,710)	(1,044,398)	(935,890)	(632,988)	(3,927,625)	(4,219,320)	(5,619,665)	(3,112,528)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(1,105,818)		(918,399)		(3,982,353)		(5,534,441)	
Profit (loss), attributable to non-controlling interests	26,108		(17,491)		54,728		(85,224)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	(0.005)	(0.005)	(0.005)	(0.003)	(0.020)	(0.021)	(0.028)	(0.016)
Total basic earnings (loss) per share					(0.020)	(0.021)	(0.028)	(0.016)
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	(0.005)	(0.005)	(0.005)	(0.003)	(0.020)	(0.021)	(0.028)	(0.016)
Total diluted earnings (loss) per share	(0.005)	(0.005)	(0.005)	(0.003)	(0.020)	(0.021)	(0.028)	(0.016)

	Actuals/Omani Rial/Unaudited							
Statement of comprehensive income - Net of tax	Consolidated 01/07/2025- 30/09/2025	Standalone 01/07/2025- 30/09/2025	Consolidated 01/07/2024- 30/09/2024	Standalone 01/07/2024- 30/09/2024	Consolidated 01/01/2025- 30/09/2025	Standalone 01/01/2025- 30/09/2025	Consolidated 01/01/2024- 30/09/2024	Standalone 01/01/2024- 30/09/2024
STATEMENT OF COMPREHENSIVE INCOME CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the period	(1,079,710)	(1,044,398)	(935,890)	(632,988)	(3,927,625)	(4,219,320)	(5,619,665)	(3,112,528)
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	(1,079,710)	(1,044,398)	(935,890)	(632,988)	(3,927,625)	(4,219,320)	(5,619,665)	(3,112,528)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	(1,105,818)		(918,399)		(3,982,353)		(5,534,441)	
Comprehensive income, attributable to non-controlling interests	26,108		(17,491)		54,728		(85,224)	

Analysis of Income and Expense - Function of Expense	Consolidated		Standalone		Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/U audited	
	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	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2025-30/09/2025

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 13 Nov 2025

ANALYSIS OF INCOME AND EXPENSE CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	21,832,489	11,308,927	17,249,834	9,467,842	63,236,522	32,948,623	48,821,533	26,628,812
Total revenue	21,832,489	11,308,927	17,249,834	9,467,842	63,236,522	32,948,623	48,821,533	26,628,812
OTHER INCOME								
Dividend income				58,985	158,348	158,348	143,321	202,306
Total other income				58,985	158,348	158,348	143,321	202,306
EXPENSES								
COST OF SALES								
Cost of material consumed	5,242,861	1,316,908	3,889,788	1,387,029	14,055,390	3,934,262	10,566,309	3,031,133
Employee benefit expenses	1,699,130	1,332,253	1,520,928	1,167,933	4,890,237	3,771,077	4,592,670	3,520,165
Fuel and electricity	7,276,238	4,700,116	7,583,445	4,432,522	15,135,911	12,973,352	11,922,916	11,799,978
Depreciation and amortisation	1,582,824	1,094,310	1,560,818	994,721	4,763,943	3,239,065	4,712,422	3,006,455
Inventory write-down	37,890	30,000	37,890	30,000	113,670	90,000	113,670	90,000
Other cost of goods sold	3,263,686	1,152,312	(195,589)	(636,790)	16,507,561	4,490,188	11,390,127	266,795
Total Cost of sales	19,102,629	9,625,899	14,397,280	7,375,415	55,466,712	28,497,944	43,298,114	21,714,526
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Depreciation and amortisation	10,878	10,878	10,878	10,878	32,635	32,635	32,635	32,635
Advertising expense	1,306,297	1,161,004	1,049,994	902,879	3,748,717	3,329,629	3,017,794	2,549,793
Total selling, distribution and marketing expenses	1,317,175	1,171,882	1,060,872	913,757	3,781,352	3,362,264	3,050,429	2,582,428
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	75,480	29,478	64,931	13,685	182,828	75,261	170,169	61,544
Employee benefit expenses	899,738	652,837	659,173	510,846	2,530,875	1,785,569	2,415,757	1,733,160
Director's remuneration and sitting fees	6,348	3,200	17,443	8,000	105,743	96,300	35,186	25,743
Depreciation and amortisation	84,537	13,750	50,746	18,699	188,467	41,253	237,489	116,982
Professional and consultants fees	182,396	154,043	136,884	135,030	597,111	491,040	339,586	331,580
Legal and professional expense	80,869	27,580	88,716	48,929	140,965	86,876	244,541	112,913
Advertisement and business promotion	3,104	2,835	1,190	1,190	9,294	5,190	4,155	4,155
Recruitment and training expenses	1,190	1,190	1,834	1,834	2,490	2,490	5,614	5,614
Other expenses and fees	184,203	94,788	487,896	68,172	560,200	254,981	700,667	191,389
Total General and administrative expenses	1,517,865	979,701	1,508,813	806,385	4,317,973	2,838,960	4,153,164	2,583,080