

Income Statement - Function of expense	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	01/01/2026- 31/03/2026	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	24,724,134	11,880,680	19,752,541	10,316,334
Cost of sales	20,250,494	9,747,333	17,721,714	9,353,233
Gross profit	4,473,640	2,133,347	2,030,827	963,101
Other income	142,558	142,558	158,348	158,348
General and administrative expense	1,503,578	1,022,260	1,441,295	933,693
Selling, distribution and marketing expenses	1,356,353	1,231,429	1,148,547	1,015,543
Other expenses				487
Other operating gains (losses)	16,537	235	49,261	
Profit (loss) from operating activities	1,772,804	22,451	(351,406)	(828,274)
Finance costs	1,071,767	758,070	1,227,845	825,096
Impairment (reversal of impairment) on financial assets	1,545		15,000	
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	876,372	876,372	(220,969)	(220,969)
Profit (loss) before income tax, continuing operations	1,575,864	140,753	(1,815,220)	(1,874,339)
Income tax expense, continuing operations	122,902		(7,513)	
Profit (loss) from continuing operations	1,452,962	140,753	(1,807,707)	(1,874,339)
Net Profit / (Loss) for the period	1,452,962	140,753	(1,807,707)	(1,874,339)
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	1,432,595		(1,823,381)	
Profit (loss), attributable to non-controlling interests	20,367		15,674	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.007	0.001	(0.009)	(0.009)
Basic earnings (loss) per share from discontinued operations	0.007	0.001	(0.009)	(0.009)
Total basic earnings (loss) per share	0.007	0.001	(0.009)	(0.009)
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.007	0.001	(0.009)	(0.009)
Diluted earnings (loss) per share from discontinued operations	0.007	0.001	(0.009)	(0.009)
Total diluted earnings (loss) per share	0.007	0.001	(0.009)	(0.009)

	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	1,452,962	140,753	(1,807,707)	(1,874,339)
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX				
Miscellaneous other comprehensive income that will be reclassified to profit or loss, net of tax	(1,233)			
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(1,233)			
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Total other comprehensive income	(1,233)			
Total comprehensive income	1,451,729	140,753	(1,807,707)	(1,874,339)
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	1,431,362		(1,823,381)	
Comprehensive income, attributable to non-controlling interests	20,367		15,674	

	Actuals/Omani Rial/Unaudited			
Analysis of Income and Expense - 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
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	24,724,134	11,880,680	19,752,541	10,316,334
Total revenue	24,724,134	11,880,680	19,752,541	10,316,334
OTHER INCOME				
Dividend income	142,558	142,558	158,348	158,348
Total other income	142,558	142,558	158,348	158,348
EXPENSES				
COST OF SALES				
Cost of material consumed	5,473,579	1,210,130	4,018,361	1,081,717
Employee benefit expenses	1,657,510	1,266,831	1,632,585	1,249,955
Fuel and electricity	6,985,487	4,133,571	6,268,149	2,949,544
Depreciation and amortisation	2,270,960	1,593,305	1,623,762	1,058,126
Inventory write-down	(192,286)	30,000	37,890	30,000
Other cost of goods sold	4,055,244	1,513,496	4,140,967	2,983,891
Total Cost of sales	20,250,494	9,747,333	17,721,714	9,353,233
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Depreciation and amortisation	10,878	10,878	10,878	10,878
Other selling and distribution expenses	1,345,475	1,220,551	1,137,669	1,004,665
Total selling, distribution and marketing expenses	1,356,353	1,231,429	1,148,547	1,015,543
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	41,519	23,175	42,875	21,022

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 May 2026

Employee benefit expenses	931,592	659,818	788,076	576,560
Director's remuneration and sitting fees	50,347	47,200	16,647	13,500
Depreciation and amortisation	52,820	6,736	83,483	13,752
Professional and consultants fees	175,306	138,138	197,983	153,750
Legal and professional expense	49,527	48,475	55,228	53,677
Advertisement and business promotion	10,725	10,540	3,148	1,060
Recruitment and training expenses	158		400	400
Other expenses and fees	191,584	88,178	253,455	99,972
Total General and administrative expenses	1,503,578	1,022,260	1,441,295	933,693