

Income Statement - 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	01/01/2024-30/09/2024
PROFIT OR LOSS														
CONSOLIDATED AND SEPARATE PROFIT (LOSS)														
Revenue	20,034,365	17,195,806	18,598,396	18,598,396	65,151,829	62,296,986	68,243,664	64,971,862						
Cost of sales	18,062,116	15,252,535	16,528,298	16,528,298	58,260,056	55,399,512	62,718,886	59,489,429						
Gross profit	1,972,249	1,943,271	2,070,098	2,070,098	6,891,773	6,897,474	5,524,778	5,482,433						
Other income	415,146	415,146	12,568	12,512	921,837	922,986	67,914	56,301						
General and administrative expense	1,458,159	1,394,077	1,200,623	1,132,787	4,418,257	4,223,411	3,671,814	3,504,675						
Selling, distribution and marketing expenses	109,134	108,086	18,527	18,492	207,955	203,604	72,107	72,073						
Profit (loss) from operating activities	820,102	856,254	863,516	931,331	3,187,398	3,393,445	1,848,771	1,961,986						
Finance costs	370,788	367,143	524,942	524,814	1,125,561	1,121,742	1,200,728	1,197,659						
Profit (loss) before income tax, continuing operations	449,314	489,111	338,574	406,517	2,061,837	2,271,703	648,043	764,327						
Income tax expense, continuing operations	(9,289)	(9,289)	76,888	76,888	235,893	235,893	120,952	120,952						
Profit (loss) from continuing operations	458,603	498,400	261,686	329,629	1,825,944	2,035,810	527,091	643,375						
Net Profit / (Loss) for the period	458,603	498,400	261,686	329,629	1,825,944	2,035,810	527,091	643,375						
PROFIT (LOSS), ATTRIBUTABLE TO														
Profit (loss), attributable to owners of parent	458,603		261,686		1,825,944		527,091							
BASIC AND DILUTED EARNINGS PER SHARE														
BASIC EARNINGS PER SHARE														
Basic earnings (loss) per share from continuing operations	0.007	0.008	0.005	0.007	0.029	0.033	0.011	0.013						
Total basic earnings (loss) per share	0.007	0.008	0.005	0.007	0.029	0.033	0.011	0.013						
DILUTED EARNINGS PER SHARE														
Diluted earnings (loss) per share from continuing operations	0.007	0.008	0.005	0.007	0.029	0.033	0.011	0.013						
Total diluted earnings (loss) per share	0.007	0.008	0.005	0.007	0.029	0.033	0.011	0.013						

Statement of comprehensive income - Net of tax	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	01/01/2024-30/09/2024
STATEMENT OF COMPREHENSIVE INCOME														
CONSOLIDATED AND SEPARATE														
Net Profit / (Loss) for the period	458,603	498,400	261,686	329,629	1,825,944	2,035,810	527,091	643,375						
OTHER COMPREHENSIVE INCOME														
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX														
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	1,054,937	1,054,937				543,453	543,453							
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	1,054,937	1,054,937				543,453	543,453							
Total other comprehensive income	1,054,937	1,054,937				543,453	543,453							
Total comprehensive income	1,513,540	1,553,337	261,686	329,629	2,369,397	2,579,263	527,091	643,375						
COMPREHENSIVE INCOME ATTRIBUTABLE TO														
Comprehensive income, attributable to owners of parent	1,513,540		261,686		2,369,397		527,091							

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	01/01/2024-30/09/2024
ANALYSIS OF INCOME AND EXPENSE														
CONSOLIDATED AND SEPARATE														
REVENUE														

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 06 Nov 2025

Revenue from sale of goods	20,034,365	17,195,806	18,598,396	18,598,396	65,151,829	62,296,986	68,243,664	64,971,862
Total revenue	20,034,365	17,195,806	18,598,396	18,598,396	65,151,829	62,296,986	68,243,664	64,971,862
OTHER INCOME								
Miscellaneous income	415,146	415,146	12,568	12,512	921,837	922,986	67,914	56,301
Total other income	415,146	415,146	12,568	12,512	921,837	922,986	67,914	56,301
EXPENSES								
COST OF SALES								
Cost of material consumed	15,312,668	12,530,160	13,939,731	13,939,731	49,933,486	47,143,463	53,627,927	51,254,737
Employee benefit expenses	979,115	964,359	915,099	915,099	2,972,420	2,931,599	2,688,411	2,688,411
Fuel and electricity	380,253	378,888	407,001	407,001	1,070,677	1,066,357	1,093,841	1,093,841
Depreciation and amortisation	660,866	651,480	597,284	597,284	1,946,605	1,924,771	1,831,568	1,831,568
Repairs and maintainance	179,783	179,426	183,558	183,558	519,116	517,963	438,630	438,630
Other cost of goods sold	549,431	548,222	485,625	485,625	1,817,752	1,815,359	3,038,509	2,182,242
Total Cost of sales	18,062,116	15,252,535	16,528,298	16,528,298	58,260,056	55,399,512	62,718,886	59,489,429
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Other selling and distribution expenses	109,134	108,086	18,527	18,492	207,955	203,604	72,107	72,073
Total selling, distribution and marketing expenses	109,134	108,086	18,527	18,492	207,955	203,604	72,107	72,073
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	31,722	21,059	39,271	24,984	78,681	46,699	116,977	79,299
Employee benefit expenses	1,115,565	1,073,949	928,919	881,864	3,361,024	3,236,072	2,659,647	2,547,311
Director's remuneration and sitting fees	101,032	101,032	52,727	52,727	330,036	330,036	232,477	232,477
Expected credit losses - trade and other receivables	19,553	19,553	35,316	35,316	63,832	63,832	170,078	170,078
Depreciation and amortisation	46,240	38,784	45,769	45,769	121,286	106,291	117,306	116,205
Legal and professional expense	22,219	23,787	13,678	15,518	77,204	71,840	64,540	62,749
Registrations and renewals	21,902	21,902	14,776	12,141	65,774	61,088	54,869	52,234
Vehicle expenses	67,356	65,274	46,948	45,845	160,757	155,770	126,485	125,333
Printing and stationary	10,589	10,134	4,407	4,133	22,993	21,127	12,585	12,311
Other expenses and fees	21,981	18,603	18,812	14,490	136,670	130,656	116,850	106,678
Total General and administrative expenses	1,458,159	1,394,077	1,200,623	1,132,787	4,418,257	4,223,411	3,671,814	3,504,675

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 06 Nov 2025