

			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	25,508,383	18,927,669	22,342,194	22,341,754
Cost of sales	23,728,420	16,948,819	19,230,270	19,299,542
Gross profit	1,779,963	1,978,850	3,111,924	3,042,212
Other income	277,944	277,944	277,772	277,772
General and administrative expense	1,665,340	1,497,697	1,507,133	1,461,943
Selling, distribution and marketing expenses	139,877	39,909	74,654	74,249
Profit (loss) from operating activities	252,690	719,188	1,807,909	1,783,792
Finance costs	515,099	192,133	448,097	448,056
Profit (loss) before income tax, continuing operations	(262,409)	527,055	1,359,812	1,335,736
Income tax expense, continuing operations	62,284	62,284	208,158	208,158
Profit (loss) from continuing operations	(324,693)	464,771	1,151,654	1,127,578
Net Profit / (Loss) for the period	(324,693)	464,771	1,151,654	1,127,578
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	(324,693)		1,151,654	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	(0.005)	0.007	0.018	0.018
Total basic earnings (loss) per share	(0.005)	0.007	0.018	0.018
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	(0.005)	0.007	0.018	0.018
Total diluted earnings (loss) per share	(0.005)	0.007	0.018	0.018

	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	(324,693)	464,771	1,151,654	1,127,578
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				
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	2,788,831	2,788,831	(607,388)	(607,388)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	2,788,831	2,788,831	(607,388)	(607,388)
Total other comprehensive income	2,788,831	2,788,831	(607,388)	(607,388)
Total comprehensive income	2,464,138	3,253,602	544,266	520,190
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	2,464,138		544,266	

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	25,508,383	18,927,669	22,342,194	22,341,754
Total revenue	25,508,383	18,927,669	22,342,194	22,341,754
OTHER INCOME				
Dividend income	111,832	111,832	230,488	230,488
Miscellaneous income	166,112	166,112	47,284	47,284
Total other income	277,944	277,944	277,772	277,772
EXPENSES				
COST OF SALES				
Cost of material consumed	20,439,081	14,049,373	16,425,113	16,523,612
Employee benefit expenses	1,291,078	1,167,947	1,053,736	1,029,875
Fuel and electricity	389,657	354,607	340,258	338,916
Depreciation and amortisation	835,235	633,874	634,156	630,990
Repairs and maintainance	165,804	156,302	146,518	146,103
Other cost of goods sold	607,565	586,716	630,489	630,046
Total Cost of sales	23,728,420	16,948,819	19,230,270	19,299,542
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Advertising expense	139,877	39,909	74,654	74,249
Total selling, distribution and marketing expenses	139,877	39,909	74,654	74,249
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	30,950	19,754	25,923	12,767
Employee benefit expenses	1,225,351	1,119,745	997,017	972,066
Director's remuneration and sitting fees	122,456	122,456	116,519	116,519
Expected credit losses - trade and other receivables	61,870	61,870	180,266	180,266
Depreciation and amortisation	69,518	37,068	32,484	30,303
Legal and professional expense	38,699	31,598	24,439	21,342
Registrations and renewals	16,113	12,463	19,819	19,819
Vehicle expenses	51,730	48,751	40,695	40,634
Printing and stationary	9,555	8,979	6,615	5,392
Other expenses and fees	39,098	35,013	63,356	62,835

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

Total General and administrative expenses	1,665,340	1,497,697	1,507,133	1,461,943
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