

| Income Statement - Function of expense                                                    | Consolidated              |                           | Standalone                |                           | Consolidated              |                           | Standalone                |                           | Actuals/Omani Rial/Unaudited |                           |
|-------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
|                                                                                           | 01/04/2025-<br>30/06/2025 | 01/04/2025-<br>30/06/2025 | 01/04/2025-<br>30/06/2025 | 01/04/2025-<br>30/06/2025 | 01/04/2024-<br>30/06/2024 | 01/04/2024-<br>30/06/2024 | 01/01/2025-<br>30/06/2025 | 01/01/2025-<br>30/06/2025 | 01/01/2024-<br>30/06/2024    | 01/01/2024-<br>30/06/2024 |
| <b>PROFIT OR LOSS</b>                                                                     |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| <b>CONSOLIDATED AND SEPARATE</b>                                                          |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| <b>PROFIT (LOSS)</b>                                                                      |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| Revenue                                                                                   | 14,318,399                | 14,886,306                | 13,050,479                | 13,324,120                | 29,062,312                | 29,630,219                | 34,114,223                | 34,642,379                |                              |                           |
| Cost of sales                                                                             | 9,695,455                 | 10,222,982                | 9,262,860                 | 9,772,769                 | 19,605,877                | 20,789,105                | 24,954,244                | 26,111,178                |                              |                           |
| Gross profit                                                                              | 4,622,944                 | 4,663,324                 | 3,787,619                 | 3,551,351                 | 9,456,435                 | 8,841,114                 | 9,159,979                 | 8,531,201                 |                              |                           |
| Other income                                                                              | 0                         | 29,824                    | 5,634                     | 5,424                     | 38,081                    | 37,641                    | 15,145                    | 14,170                    |                              |                           |
| General and administrative expense                                                        | 816,604                   | 747,001                   | 665,799                   | 604,810                   | 1,626,153                 | 1,494,565                 | 1,537,688                 | 1,413,757                 |                              |                           |
| Selling, distribution and marketing expenses                                              | 1,566,355                 | 1,566,355                 | 1,374,500                 | 1,374,500                 | 2,937,555                 | 2,937,555                 | 3,019,015                 | 3,019,015                 |                              |                           |
| Profit (loss) from operating activities                                                   | 2,239,985                 | 2,379,792                 | 1,752,954                 | 1,577,465                 | 4,930,808                 | 4,446,635                 | 4,618,421                 | 4,112,599                 |                              |                           |
| Finance income                                                                            | 47,113                    | 47,113                    | 49,237                    | 49,237                    | 93,143                    | 93,142                    | 98,000                    | 97,999                    |                              |                           |
| Finance costs                                                                             | 639,530                   | 629,913                   | 667,303                   | 654,601                   | 1,338,350                 | 1,319,428                 | 1,376,086                 | 1,354,634                 |                              |                           |
| Share of profit (loss) of associates and joint ventures accounted for using equity method | 220,125                   | 220,125                   | 262,764                   | 262,764                   | 450,176                   | 450,176                   | 377,015                   | 377,015                   |                              |                           |
| Profit (loss) before income tax, continuing operations                                    | 1,867,693                 | 2,017,117                 | 1,397,652                 | 1,234,865                 | 4,135,777                 | 3,670,525                 | 3,717,350                 | 3,232,979                 |                              |                           |
| Income tax expense, continuing operations                                                 | 314,924                   | 269,548                   | 209,648                   | 185,230                   | 572,841                   | 483,052                   | 557,603                   | 484,947                   |                              |                           |
| Profit (loss) from continuing operations                                                  | 1,552,769                 | 1,747,569                 | 1,188,004                 | 1,049,635                 | 3,562,936                 | 3,187,473                 | 3,159,747                 | 2,748,032                 |                              |                           |
| Net Profit / (Loss) for the period                                                        | 1,552,769                 | 1,747,569                 | 1,188,004                 | 1,049,635                 | 3,562,936                 | 3,187,473                 | 3,159,747                 | 2,748,032                 |                              |                           |
| <b>PROFIT (LOSS), ATTRIBUTABLE TO</b>                                                     |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| Profit (loss), attributable to owners of parent                                           | 1,552,769                 |                           | 1,188,004                 |                           | 3,562,936                 |                           | 3,159,747                 |                           |                              |                           |
| Profit (loss), attributable to non-controlling interests                                  | 0                         |                           | 0                         |                           | 0                         |                           | 0                         |                           |                              |                           |
| <b>BASIC AND DILUTED EARNINGS PER SHARE</b>                                               |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| <b>BASIC EARNINGS PER SHARE</b>                                                           |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| Basic earnings (loss) per share from continuing operations                                | 0.013                     | 0.014                     | 0.010                     | 0.009                     | 0.030                     | 0.027                     | 0.026                     | 0.023                     |                              |                           |
| Basic earnings (loss) per share from discontinued operations                              | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     |                              |                           |
| Total basic earnings (loss) per share                                                     | 0.013                     | 0.014                     | 0.010                     | 0.009                     | 0.030                     | 0.027                     | 0.026                     | 0.023                     |                              |                           |
| <b>DILUTED EARNINGS PER SHARE</b>                                                         |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| Diluted earnings (loss) per share from continuing operations                              | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     |                              |                           |
| Diluted earnings (loss) per share from discontinued operations                            | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     |                              |                           |
| Total diluted earnings (loss) per share                                                   | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     | 0.000                     |                              |                           |

| Statement of comprehensive income - Net of tax                                                                       | Consolidated              |                           | Standalone                |                           | Consolidated              |                           | Standalone                |                           | Actuals/Omani Rial/Unaudited |                           |
|----------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
|                                                                                                                      | 01/04/2025-<br>30/06/2025 | 01/04/2025-<br>30/06/2025 | 01/04/2025-<br>30/06/2025 | 01/04/2025-<br>30/06/2025 | 01/04/2024-<br>30/06/2024 | 01/04/2024-<br>30/06/2024 | 01/01/2025-<br>30/06/2025 | 01/01/2025-<br>30/06/2025 | 01/01/2024-<br>30/06/2024    | 01/01/2024-<br>30/06/2024 |
| <b>STATEMENT OF COMPREHENSIVE INCOME</b>                                                                             |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| <b>CONSOLIDATED AND SEPARATE</b>                                                                                     |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| Net Profit / (Loss) for the period                                                                                   | 1,552,769                 | 1,747,569                 | 1,188,004                 | 1,049,635                 | 3,562,936                 | 3,187,473                 | 3,159,747                 | 2,748,032                 |                              |                           |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                                    |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| <b>OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX</b> |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| <b>OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS</b>         |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| Total comprehensive income                                                                                           | 1,552,769                 | 1,747,569                 | 1,188,004                 | 1,049,635                 | 3,562,936                 | 3,187,473                 | 3,159,747                 | 2,748,032                 |                              |                           |
| <b>COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>                                                                          |                           |                           |                           |                           |                           |                           |                           |                           |                              |                           |
| Comprehensive income, attributable to owners of parent                                                               | 1,552,769                 |                           | 1,188,004                 |                           | 3,562,936                 |                           | 3,159,747                 |                           |                              |                           |
| Comprehensive income, attributable to non-controlling interests                                                      | 0                         |                           | 0                         |                           | 0                         |                           | 0                         |                           |                              |                           |

|  | Consolidated |            | Standalone   |            | Consolidated |            | Standalone   |            | Actuals/Omani Rial/Unaudited |            |
|--|--------------|------------|--------------|------------|--------------|------------|--------------|------------|------------------------------|------------|
|  | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated                 | Standalone |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Jul 2025

| Analysis of Income and Expense - Function of Expense      | 01/04/2025-30/06/2025 | 01/04/2025-30/06/2025 | 01/04/2024-30/06/2024 | 01/04/2024-30/06/2024 | 01/01/2025-30/06/2025 | 01/01/2025-30/06/2025 | 01/01/2024-30/06/2024 | 01/01/2024-30/06/2024 |
|-----------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>ANALYSIS OF INCOME AND EXPENSE</b>                     |                       |                       |                       |                       |                       |                       |                       |                       |
| <b>CONSOLIDATED AND SEPARATE</b>                          |                       |                       |                       |                       |                       |                       |                       |                       |
| <b>REVENUE</b>                                            |                       |                       |                       |                       |                       |                       |                       |                       |
| Revenue from sale of goods                                | 14,318,399            | 14,886,306            | 13,050,479            | 13,324,120            | 29,062,312            | 29,630,219            | 34,114,223            | 34,642,379            |
| <b>Total revenue</b>                                      | <b>14,318,399</b>     | <b>14,886,306</b>     | <b>13,050,479</b>     | <b>13,324,120</b>     | <b>29,062,312</b>     | <b>29,630,219</b>     | <b>34,114,223</b>     | <b>34,642,379</b>     |
| <b>OTHER INCOME</b>                                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Miscellaneous income                                      | 0                     | 29,824                | 5,634                 | 5,424                 | 38,081                | 37,641                | 15,145                | 14,170                |
| <b>Total other income</b>                                 | <b>0</b>              | <b>29,824</b>         | <b>5,634</b>          | <b>5,424</b>          | <b>38,081</b>         | <b>37,641</b>         | <b>15,145</b>         | <b>14,170</b>         |
| <b>EXPENSES</b>                                           |                       |                       |                       |                       |                       |                       |                       |                       |
| <b>COST OF SALES</b>                                      |                       |                       |                       |                       |                       |                       |                       |                       |
| Cost of material consumed                                 | 5,921,101             | 6,793,722             | 5,739,679             | 6,610,680             | 12,645,778            | 14,528,439            | 18,232,924            | 20,099,293            |
| Employee benefit expenses                                 | 1,493,281             | 1,324,305             | 1,703,742             | 1,526,120             | 3,059,797             | 2,718,022             | 3,168,611             | 2,808,475             |
| Fuel and electricity                                      | 507,377               | 462,995               | 530,052               | 468,937               | 944,666               | 848,436               | 1,048,817             | 943,214               |
| Depreciation and amortisation                             | 891,127               | 826,459               | 832,290               | 768,654               | 1,743,502             | 1,614,754             | 1,659,714             | 1,534,234             |
| Other cost of goods sold                                  | 882,569               | 815,501               | 457,097               | 398,378               | 1,212,134             | 1,079,454             | 844,178               | 725,962               |
| <b>Total Cost of sales</b>                                | <b>9,695,455</b>      | <b>10,222,982</b>     | <b>9,262,860</b>      | <b>9,772,769</b>      | <b>19,605,877</b>     | <b>20,789,105</b>     | <b>24,954,244</b>     | <b>26,111,178</b>     |
| <b>SELLING, DISTRIBUTION AND MARKETING EXPENSES</b>       |                       |                       |                       |                       |                       |                       |                       |                       |
| Packaging and dispatch charges                            | 543,352               | 543,352               | 451,437               | 451,437               | 1,001,575             | 1,001,575             | 1,035,308             | 1,035,308             |
| Employee benefit expense                                  | 696,023               | 696,023               | 681,554               | 681,554               | 1,403,072             | 1,403,072             | 1,340,777             | 1,340,777             |
| Depreciation and amortisation                             | 35,826                | 35,826                | 65,914                | 65,914                | 72,564                | 72,564                | 134,674               | 134,674               |
| Advertising expense                                       | 79,989                | 79,989                | 104,152               | 104,152               | 144,429               | 144,429               | 216,321               | 216,321               |
| Other selling and distribution expenses                   | 211,165               | 211,165               | 71,443                | 71,443                | 315,915               | 315,915               | 291,935               | 291,935               |
| <b>Total selling, distribution and marketing expenses</b> | <b>1,566,355</b>      | <b>1,566,355</b>      | <b>1,374,500</b>      | <b>1,374,500</b>      | <b>2,937,555</b>      | <b>2,937,555</b>      | <b>3,019,015</b>      | <b>3,019,015</b>      |
| <b>GENERAL AND ADMINISTRATIVE EXPENSES</b>                |                       |                       |                       |                       |                       |                       |                       |                       |
| Rent and utility expenses                                 | (475)                 | (475)                 | 0                     | 0                     |                       |                       |                       |                       |
| Employee benefit expenses                                 | 531,983               | 494,891               | 428,266               | 389,276               | 984,761               | 909,737               | 856,488               | 777,434               |
| Director's remuneration and sitting fees                  | 73,150                | 72,300                | 7,000                 | 7,000                 | 145,600               | 143,900               | 217,650               | 216,800               |
| Expected credit losses - trade and other receivables      | (9,248)               | (9,248)               | 12,156                | 12,156                | (9,248)               | (9,248)               | 12,156                | 12,156                |
| Depreciation and amortisation                             | 44,770                | 33,909                | 43,221                | 32,617                | 87,778                | 66,158                | 86,247                | 65,204                |
| Head office expenses                                      | 20,189                | 20,189                | 18,514                | 18,514                | 53,631                | 53,631                | 37,617                | 37,617                |
| Professional and consultants fees                         | 34,861                | 29,545                | 25,694                | 23,000                | 46,342                | 37,195                | 49,487                | 42,026                |
| Registrations and renewals                                | 236                   | 236                   | 1,604                 | 1,604                 | 21,029                | 21,029                | 28,041                | 28,041                |
| Vehicle expenses                                          | 3,737                 | 3,727                 | 13,583                | 13,583                | 10,303                | 10,303                | 25,646                | 25,646                |
| Printing and stationary                                   | 3,982                 | 3,982                 | 7,375                 | 7,375                 | 10,206                | 10,206                | 7,800                 | 7,800                 |
| Other expenses and fees                                   | 113,419               | 97,945                | 108,386               | 99,685                | 275,751               | 251,654               | 216,556               | 201,033               |
| <b>Total General and administrative expenses</b>          | <b>816,604</b>        | <b>747,001</b>        | <b>665,799</b>        | <b>604,810</b>        | <b>1,626,153</b>      | <b>1,494,565</b>      | <b>1,537,688</b>      | <b>1,413,757</b>      |