

	Actuals/Omani Rial/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	14,461,199	14,689,310	16,026,126	15,497,970	43,523,511	44,319,529	50,140,349	50,140,349
Cost of sales	9,964,969	10,490,278	11,745,774	11,420,770	29,570,846	31,279,384	36,700,018	37,531,947
Gross profit	4,496,230	4,199,032	4,280,352	4,077,200	13,952,665	13,040,145	13,440,331	12,608,402
Other income	0	(5,510)	(3,234)	(9,271)	32,771	32,131	11,911	4,899
General and administrative expense	759,763	688,051	739,965	672,195	2,385,914	2,182,616	2,277,653	2,085,952
Selling, distribution and marketing expenses	1,529,855	1,529,855	1,511,355	1,511,355	4,467,410	4,467,410	4,530,370	4,530,370
Profit (loss) from operating activities	2,206,612	1,975,616	2,025,798	1,884,379	7,132,112	6,422,250	6,644,219	5,996,979
Finance income	46,059	46,059	47,348	47,348	139,201	139,201	145,347	145,347
Finance costs	600,079	587,498	667,219	657,022	1,938,429	1,906,926	2,043,305	2,011,656
Share of profit (loss) of associates and joint ventures accounted for using equity method	265,873	265,873	135,422	135,422	716,049	716,049	512,437	512,437
Profit (loss) before income tax, continuing operations	1,918,465	1,700,050	1,541,349	1,410,127	6,048,933	5,370,574	5,258,698	4,643,107
Income tax expense, continuing operations	250,372	215,127	154,336	134,653	823,213	698,178	711,940	619,601
Profit (loss) from continuing operations	1,668,093	1,484,923	1,387,013	1,275,474	5,225,720	4,672,396	4,546,758	4,023,506
Net Profit / (Loss) for the period	1,668,093	1,484,923	1,387,013	1,275,474	5,225,720	4,672,396	4,546,758	4,023,506
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	1,668,093		1,387,013		5,225,720		4,546,758	
Profit (loss), attributable to non-controlling interests	0		0		0		0	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.014	0.012	0.012	0.011	0.043	0.039	0.038	0.034
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	0.014		0.012		0.044	0.039	0.038	0.034
DILUTED EARNINGS PER SHARE								
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

							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	1,668,093	1,484,923	1,387,013	1,275,474	5,225,720	4,672,396	4,546,758	4,023,506
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	1,668,093	1,484,923	1,387,013	1,275,474	5,225,720	4,672,396	4,546,758	4,023,506
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	1,668,093		1,387,013		5,225,720		4,546,758	
Comprehensive income, attributable to non-controlling interests	0		0		0		0	

	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Actuals/Omani Rial/Unaudited
								Standalone

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 16 Oct 2025

Analysis of Income and Expense - Function of Expense	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
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	14,461,199	14,689,310	16,026,126	15,497,970	43,523,511	44,319,529	50,140,349	50,140,349
Total revenue	14,461,199	14,689,310	16,026,126	15,497,970	43,523,511	44,319,529	50,140,349	50,140,349
OTHER INCOME								
Miscellaneous income	0	(5,510)	(3,234)	(9,271)	32,771	32,131	11,911	4,899
Total other income	0	(5,510)	(3,234)	(9,271)	32,771	32,131	11,911	4,899
EXPENSES								
COST OF SALES								
Cost of material consumed	7,120,228	8,014,292	8,060,131	8,113,936	19,766,006	22,542,731	26,293,055	28,213,228
Employee benefit expenses	1,739,286	1,565,028	1,491,403	1,304,663	4,799,084	4,283,050	4,660,014	4,113,138
Fuel and electricity	333,987	264,209	518,242	456,366	1,278,653	1,112,645	1,567,059	1,399,580
Depreciation and amortisation	915,258	849,914	864,772	799,982	2,658,760	2,464,668	2,524,486	2,334,216
Other cost of goods sold	(143,790)	(203,165)	811,226	745,823	1,068,343	876,290	1,655,404	1,471,785
Total Cost of sales	9,964,969	10,490,278	11,745,774	11,420,770	29,570,846	31,279,384	36,700,018	37,531,947
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	784,634	784,634	560,915	560,915	1,786,209	1,786,209	1,596,223	1,596,223
Employee benefit expense	664,267	664,267	638,458	638,458	2,067,339	2,067,339	1,979,235	1,979,235
Depreciation and amortisation	(38,330)	(38,330)	(6,545)	(6,545)	34,234	34,234	128,129	128,129
Advertising expense	134,928	134,928	179,334	179,334	279,357	279,357	395,655	395,655
Other selling and distribution expenses	(15,644)	(15,644)	139,193	139,193	300,271	300,271	431,128	431,128
Total selling, distribution and marketing expenses	1,529,855	1,529,855	1,511,355	1,511,355	4,467,410	4,467,410	4,530,370	4,530,370
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	369,388	331,137	493,668	452,676	1,354,149	1,240,874	1,350,156	1,230,110
Director's remuneration and sitting fees	76,798	75,098	9,950	9,100	222,398	218,998	227,600	225,900
Expected credit losses - trade and other receivables	(1,000)	(1,000)	(21,981)	(21,981)	(10,248)	(10,248)	(9,825)	(9,825)
Depreciation and amortisation	121,825	110,844	123,211	112,328	209,602	177,002	209,458	177,532
Head office expenses	30,169	30,169	37,214	37,214	104,032	104,032	90,414	90,414
Professional and consultants fees	38,821	34,636	26,116	21,840	85,162	71,831	75,603	63,866
Registrations and renewals	9,987	9,987	190	190	31,016	31,016	28,231	28,231
Vehicle expenses	1,364	1,364	13,652	13,652	11,667	11,667	39,298	39,298
Printing and stationary	2,099	2,099	5,036	5,036	12,305	12,305	12,836	12,836
Other expenses and fees	110,312	93,717	52,909	42,140	365,831	325,139	253,882	227,590
Total General and administrative expenses	759,763	688,051	739,965	672,195	2,385,914	2,182,616	2,277,653	2,085,952