

Income Statement - Function of expense	Consolidated		Actuals/Omani Rial/Unaudited	
	01/07/2025-30/09/2025	01/07/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2024-30/09/2024
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	14,866,508	9,830,959	51,789,692	26,005,236
Cost of sales	10,065,739	7,319,314	33,824,942	18,174,653
Gross profit	4,800,769	2,511,645	17,964,750	7,830,583
Other income	62,568	117,714	225,541	183,328
General and administrative expense	916,228	1,428,239	5,303,829	3,666,496
Selling, distribution and marketing expenses	433,188	32,493	953,887	487,087
Profit (loss) from operating activities	3,513,921	1,168,627	11,932,575	3,860,328
Finance costs	146,717	109,815	441,991	330,314
Profit (loss) before income tax, continuing operations	3,367,204	1,058,812	11,490,584	3,530,014
Income tax expense, continuing operations	574,253	187,187	1,886,530	583,399
Profit (loss) from continuing operations	2,792,951	871,625	9,604,054	2,946,615
Net Profit / (Loss) for the period	2,792,951	871,625	9,604,054	2,946,615
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	2,324,000	748,595	8,081,114	2,575,073
Profit (loss), attributable to non-controlling interests	468,951	123,030	1,522,940	371,542
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Total basic earnings (loss) per share			0.103	0.036
DILUTED EARNINGS PER SHARE				

Statement of comprehensive income - Net of tax	Consolidated		Actuals/Omani Rial/Unaudited	
	01/07/2025-30/09/2025	01/07/2024-30/09/2024	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	2,792,951	871,625	9,604,054	2,946,615
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	0	0	2,168	375,466
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0	2,168	375,466
Total other comprehensive income	0	0	2,168	375,466
Total comprehensive income	2,792,951	871,625	9,606,222	3,322,081
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	2,324,000	748,595	8,083,282	2,950,539
Comprehensive income, attributable to non-controlling interests	468,951	123,030	1,522,940	371,542

Analysis of Income and Expense - Function of Expense	Consolidated		Actuals/Omani Rial/Unaudited	
	01/07/2025-30/09/2025	01/07/2024-30/09/2024	01/01/2025-30/09/2025	01/01/2024-30/09/2024
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	13,714,825	9,510,822	49,609,337	24,944,894
Revenue from rendering of services	1,151,683	320,137	2,180,355	1,060,342
Total revenue	14,866,508	9,830,959	51,789,692	26,005,236
OTHER INCOME				
Interest income	34,226	69,354	161,150	111,103
Dividend income				1,626
Miscellaneous income	28,342	48,360	64,391	70,599
Total other income	62,568	117,714	225,541	183,328
EXPENSES				
COST OF SALES				
Cost of material consumed	8,393,499	6,308,595	29,053,460	15,045,004
Employee benefit expenses	793,094	600,729	2,354,660	1,633,863
Fuel and electricity	59,073	51,828	145,403	127,844
Depreciation and amortisation	70,220	144,158	437,701	414,763
Inventory write-down	107,103	205,589	107,103	531,892
Other cost of goods sold	642,750	8,415	1,726,615	421,287
Total Cost of sales	10,065,739	7,319,314	33,824,942	18,174,653
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Commission on sales	341,129	9,673	727,807	354,336
Advertising expense	19,860	3,825	29,253	11,874
Other selling and distribution expenses	72,199	18,995	196,827	120,877
Total selling, distribution and marketing expenses	433,188	32,493	953,887	487,087
GENERAL AND ADMINISTRATIVE EXPENSES				
Employee benefit expenses	930,974	755,588	2,880,284	2,213,511
Director's remuneration and sitting fees	90,900	59,301	283,652	167,951
Expected credit losses - trade and other receivables	(642,265)	217,918	705,774	215,633
Depreciation and amortisation	142,544	121,983	416,171	365,885
Legal and professional expense	70,424	44,436	155,192	130,607
Vehicle expenses	20,526	20,619	63,611	61,941
Printing and stationary	6,386	3,733	17,824	12,475

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

Other expenses and fees	296,739	204,661	781,321	498,493
Total General and administrative expenses	916,228	1,428,239	5,303,829	3,666,496