

|                                                              | Actuals/Omani Rial/Unaudited          |                                     |                                       |                                     |
|--------------------------------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| Income Statement - Function of expense                       | Consolidated<br>01/01/2026-31/03/2026 | Standalone<br>01/01/2026-31/03/2026 | Consolidated<br>01/01/2025-31/03/2025 | Standalone<br>01/01/2025-31/03/2025 |
| PROFIT OR LOSS                                               |                                       |                                     |                                       |                                     |
| CONSOLIDATED AND SEPARATE                                    |                                       |                                     |                                       |                                     |
| PROFIT (LOSS)                                                |                                       |                                     |                                       |                                     |
| Revenue                                                      | 16,117,526                            | 521,308                             | 18,548,413                            | 1,650,324                           |
| Cost of sales                                                | 10,528,533                            | 228,165                             | 11,797,107                            | 1,376,560                           |
| Gross profit                                                 | 5,588,993                             | 293,143                             | 6,751,306                             | 273,764                             |
| Other income                                                 | 60,646                                | 4,096,055                           | 80,631                                | 1,405,158                           |
| General and administrative expense                           | 1,413,850                             | 271,725                             | 2,141,966                             | 173,045                             |
| Selling, distribution and marketing expenses                 | 19,902                                | 3,689                               | 298,597                               | 25,471                              |
| Profit (loss) from operating activities                      | 4,215,887                             | 4,113,784                           | 4,391,374                             | 1,480,406                           |
| Finance costs                                                | 65,590                                | 2,140                               | 111,900                               | 1,329                               |
| Profit (loss) before income tax, continuing operations       | 4,150,297                             | 4,111,644                           | 4,279,474                             | 1,479,077                           |
| Income tax expense, continuing operations                    | 633,356                               | 4,772                               | 668,509                               | 15,720                              |
| Profit (loss) from continuing operations                     | 3,516,941                             | 4,106,872                           | 3,610,965                             | 1,463,357                           |
| Net Profit / (Loss) for the period                           | 3,516,941                             | 4,106,872                           | 3,610,965                             | 1,463,357                           |
| PROFIT (LOSS), ATTRIBUTABLE TO                               |                                       |                                     |                                       |                                     |
| Profit (loss), attributable to owners of parent              | 2,921,865                             |                                     | 3,059,492                             |                                     |
| Profit (loss), attributable to non-controlling interests     | 595,076                               |                                     | 551,473                               |                                     |
| BASIC AND DILUTED EARNINGS PER SHARE                         |                                       |                                     |                                       |                                     |
| BASIC EARNINGS PER SHARE                                     |                                       |                                     |                                       |                                     |
| Basic earnings (loss) per share from continuing operations   | 0.031                                 | 0.044                               | 0.033                                 | 0.016                               |
| Total basic earnings (loss) per share                        | 0.038                                 | 0.044                               | 0.044                                 | 0.018                               |
| DILUTED EARNINGS PER SHARE                                   |                                       |                                     |                                       |                                     |
| Diluted earnings (loss) per share from continuing operations | 0.031                                 | 0.044                               | 0.033                                 | 0.016                               |
| Total diluted earnings (loss) per share                      | 0.031                                 | 0.044                               | 0.033                                 | 0.016                               |

|                                                                                                                    | Actuals/Omani Rial/Unaudited              |                                         |                                           |                                         |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|
| Statement of comprehensive income - Net of tax                                                                     | Consolidated<br>01/01/2026-<br>31/03/2026 | Standalone<br>01/01/2026-<br>31/03/2026 | Consolidated<br>01/01/2025-<br>31/03/2025 | Standalone<br>01/01/2025-<br>31/03/2025 |
| STATEMENT OF COMPREHENSIVE INCOME                                                                                  |                                           |                                         |                                           |                                         |
| CONSOLIDATED AND SEPARATE                                                                                          |                                           |                                         |                                           |                                         |
| Net Profit / (Loss) for the period                                                                                 | 3,516,941                                 | 4,106,872                               | 3,610,965                                 | 1,463,357                               |
| OTHER COMPREHENSIVE INCOME                                                                                         |                                           |                                         |                                           |                                         |
| OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN<br>SUBSEQ UENT PERIODS,NET OF TAX   |                                           |                                         |                                           |                                         |
| Changes in fair value of cash flow hedges                                                                          | 374,252                                   |                                         |                                           |                                         |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax                           | 374,252                                   |                                         |                                           |                                         |
| OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME<br>IN SUBSEQ UENT PERIODS          |                                           |                                         |                                           |                                         |
| Net fair value change on financial assets at fair value through other comprehensive income - equity<br>instruments |                                           |                                         | 723                                       | 723                                     |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax                       |                                           |                                         | 723                                       | 723                                     |
| Total other comprehensive income                                                                                   | 374,252                                   |                                         | 723                                       | 723                                     |
| Total comprehensive income                                                                                         | 3,891,193                                 | 4,106,872                               | 3,611,688                                 | 1,464,080                               |
| COMPREHENSIVE INCOME ATTRIBUTABLE TO                                                                               |                                           |                                         |                                           |                                         |
| Comprehensive income, attributable to owners of parent                                                             | 3,232,798                                 |                                         | 3,060,215                                 |                                         |
| Comprehensive income, attributable to non-controlling interests                                                    | 658,395                                   |                                         | 551,473                                   |                                         |

| Analysis of Income and Expense - Function of Expense | Consolidated<br>01/01/2026-31/03/2026 | Standalone<br>01/01/2026-31/03/2026 | Actuals/Omani Rial/Unaudited          |                                     |
|------------------------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
|                                                      |                                       |                                     | Consolidated<br>01/01/2025-31/03/2025 | Standalone<br>01/01/2025-31/03/2025 |
| ANALYSIS OF INCOME AND EXPENSE                       |                                       |                                     |                                       |                                     |
| CONSOLIDATED AND SEPARATE                            |                                       |                                     |                                       |                                     |
| REVENUE                                              |                                       |                                     |                                       |                                     |
| Revenue from sale of goods                           | 15,591,162                            | 81,793                              | 18,069,506                            | 1,283,506                           |
| Revenue from rendering of services                   | 526,364                               | 439,515                             | 478,907                               | 366,818                             |
| Total revenue                                        | 16,117,526                            | 521,308                             | 18,548,413                            | 1,650,324                           |
| OTHER INCOME                                         |                                       |                                     |                                       |                                     |
| Interest income                                      | 20,347                                | 16,048                              | 4,814                                 | 3,282                               |
| Dividend income                                      |                                       | 4,079,830                           | 0                                     | 1,385,942                           |
| Miscellaneous income                                 | 40,299                                | 177                                 | 75,817                                | 15,934                              |
| Total other income                                   | 60,646                                | 4,096,055                           | 80,631                                | 1,405,158                           |
| EXPENSES                                             |                                       |                                     |                                       |                                     |
| COST OF SALES                                        |                                       |                                     |                                       |                                     |
| Cost of material consumed                            | 9,107,920                             | 131,627                             | 10,325,139                            | 1,247,854                           |
| Employee benefit expenses                            | 869,931                               | 69,197                              | 730,470                               | 65,754                              |
| Fuel and electricity                                 | 38,196                                | 2,988                               | 36,422                                | 3,305                               |
| Depreciation and amortisation                        | 215,424                               | 12,103                              | 147,930                               | 11,147                              |
| Inventory write-down                                 | (41,444)                              | (10,999)                            | (10,628)                              |                                     |
| Other cost of goods sold                             | 338,506                               | 23,249                              | 567,774                               | 48,500                              |
| Total Cost of sales                                  | 10,528,533                            | 228,165                             | 11,797,107                            | 1,376,560                           |
| SELLING, DISTRIBUTION AND MARKETING EXPENSES         |                                       |                                     |                                       |                                     |
| Commission on sales                                  |                                       |                                     | 253,889                               |                                     |
| Other selling and distribution expenses              | 19,902                                | 3,689                               | 44,708                                | 25,471                              |
| Total selling, distribution and marketing expenses   | 19,902                                | 3,689                               | 298,597                               | 25,471                              |
| GENERALAND ADMINISTRATIVE EXPENSES                   |                                       |                                     |                                       |                                     |
| Employee benefit expenses                            | 1,303,686                             | 134,590                             | 1,086,045                             | 133,184                             |
| Director's remuneration and sitting fees             | 86,800                                | 84,400                              | 13,800                                | 12,000                              |
| Expected credit losses - trade and other receivables | (458,833)                             | 0                                   | 628,390                               | 0                                   |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 May 2026

|                                                  |                  |                |                  |                |
|--------------------------------------------------|------------------|----------------|------------------|----------------|
| Depreciation and amortisation                    | 150,151          | 9,057          | 138,785          | 9,386          |
| Legal and professional expense                   | 63,725           | 5,592          | 44,227           | 9,050          |
| Vehicle expenses                                 | 19,595           | 8,951          | 18,779           | 8,721          |
| Printing and stationary                          | 9,101            | 1,310          | 8,338            | 704            |
| Other expenses and fees                          | 239,625          | 27,825         | 203,602          |                |
| <b>Total General and administrative expenses</b> | <b>1,413,850</b> | <b>271,725</b> | <b>2,141,966</b> | <b>173,045</b> |