

Income Statement - Function of expense	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	01/04/2026-	01/04/2026-	01/04/2025-	01/04/2025-	01/01/2026-	01/01/2026-
	30/06/2026	30/06/2026	30/06/2025	30/06/2025	30/06/2026	30/06/2026
PROFIT OR LOSS						
CONSOLIDATED AND SEPARATE						
PROFIT (LOSS)						
Revenue	18,276,785	18,180,943	22,775,271	22,759,426	43,785,168	37,108,612
Cost of sales	16,288,389	15,892,023	20,967,669	20,847,434	40,016,808	32,840,843
Gross profit	1,988,396	2,288,920	1,807,602	1,911,992	3,768,360	4,267,769
Other income	399,302	412,749	228,919	230,068	677,245	690,693
General and administrative expense	1,673,186	1,461,409	1,452,963	1,367,389	3,338,527	2,959,107
Selling, distribution and marketing expenses	44,183	22,624	24,167	21,269	184,060	62,533
Profit (loss) from operating activities	670,329	1,217,636	559,391	753,402	923,018	1,936,822
Finance costs	477,483	280,317	306,676	306,543	992,582	472,450
Profit (loss) before income tax, continuing operations	192,846	937,319	252,715	446,859	(69,564)	1,464,372
Income tax expense, continuing operations	123,615	123,615	37,024	37,024	185,899	185,899
Profit (loss) from continuing operations	69,231	813,704	215,691	409,835	(255,463)	1,278,473
Net Profit / (Loss) for the period	69,231	813,704	215,691	409,835	(255,463)	1,278,473
PROFIT (LOSS), ATTRIBUTABLE TO						
Profit (loss), attributable to owners of parent	69,231		215,691		(255,463)	
BASIC AND DILUTED EARNINGS PER SHARE						
BASIC EARNINGS PER SHARE						
Basic earnings (loss) per share from continuing operations	0.001	0.013	0.003	0.007	(0.004)	0.020
Total basic earnings (loss) per share	0.001	0.013	0.003	0.007	(0.004)	0.020
DILUTED EARNINGS PER SHARE						
Diluted earnings (loss) per share from continuing operations	0.001	0.013	0.003	0.007	(0.004)	0.020
Total diluted earnings (loss) per share	0.001	0.013	0.003	0.007	(0.004)	0.020

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	01/04/2026-	01/04/2026-	01/04/2025-	01/04/2025-	01/01/2026-	01/01/2026-
	30/06/2026	30/06/2026	30/06/2025	30/06/2025	30/06/2026	30/06/2026
STATEMENT OF COMPREHENSIVE INCOME						
CONSOLIDATED AND SEPARATE						
Net Profit / (Loss) for the period	69,231	813,704	215,691	409,835	(255,463)	1,278,473
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	(444,287)	(444,287)	95,904	95,904	2,344,544	2,344,544
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	(444,287)	(444,287)	95,904	95,904	2,344,544	2,344,544
Total other comprehensive income	(444,287)	(444,287)	95,904	95,904	2,344,544	2,344,544
Total comprehensive income	(375,056)	369,417	311,595	505,739	2,089,081	3,623,017
COMPREHENSIVE INCOME ATTRIBUTABLE TO						
Comprehensive income, attributable to owners of parent	(375,056)		311,595		2,089,081	

Analysis of Income and Expense - Function of Expense	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	01/04/2026-	01/04/2026-	01/04/2025-	01/04/2025-	01/01/2026-	01/01/2026-
	30/06/2026	30/06/2026	30/06/2025	30/06/2025	30/06/2026	30/06/2026
ANALYSIS OF INCOME AND EXPENSE						
CONSOLIDATED AND SEPARATE						
REVENUE						
Revenue from sale of goods	18,276,785	18,180,943	22,775,271	22,759,426	43,785,168	37,108,612
Total revenue	18,276,785	18,180,943	22,775,271	22,759,426	43,785,168	37,108,612
OTHER INCOME						
Miscellaneous income	399,302	412,749	228,919	230,068	677,245	690,693
Total other income	399,302	412,749	228,919	230,068	677,245	690,693
EXPENSES						
COST OF SALES						
Cost of material consumed	12,945,108	12,928,808	18,195,704	18,089,692	33,384,188	26,978,181
Employee benefit expenses	1,199,230	1,096,141	939,569	937,364	2,490,308	2,264,088
Fuel and electricity	569,967	526,439	350,165	348,553	959,624	881,046
Depreciation and amortisation	787,011	583,443	651,583	642,302	1,622,246	1,217,317
Repairs and maintenance	148,394	135,274	192,815	192,433	314,198	291,577
Other cost of goods sold	638,679	621,918	637,833	637,090	1,246,244	1,208,634
Total Cost of sales	16,288,389	15,892,023	20,967,669	20,847,434	40,016,808	32,840,843
SELLING, DISTRIBUTION AND MARKETING EXPENSES						
Advertising expense	44,183	22,624	24,167	21,269	184,060	62,533
Total selling, distribution and marketing expenses	44,183	22,624	24,167	21,269	184,060	62,533
GENERAL AND ADMINISTRATIVE EXPENSES						
Rent and utility expenses	43,195	30,924	21,035	12,873	74,145	50,678
Employee benefit expenses	1,249,777	1,103,480	1,248,443	1,190,056	2,475,128	2,223,225
Director's remuneration and sitting fees	102,120	102,120	112,484	112,484	224,576	224,576
Expected credit losses - trade and other receivables	57,792	57,792	(135,986)	(135,986)	119,662	119,662
Depreciation and amortisation	70,996	38,622	42,562	37,204	140,514	75,690
Legal and professional expense	44,890	35,079	30,546	26,712	83,589	66,676
Registrations and renewals	17,991	16,615	24,054	19,367	34,104	29,078
Vehicle expenses	39,387	36,121	52,706	49,862	91,118	84,871

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 Aug 2026

Printing and stationary	8,911	7,641	5,789	5,601	18,466	16,622
Other expenses and fees	38,127	33,015	51,330	49,216	77,225	68,029
Total General and administrative expenses	1,673,186	1,461,409	1,452,963	1,367,389	3,338,527	2,959,107