

Income Statement - Function of expense	Consolidated		Actuals/Omani Rial/Audited	
	01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	68,632,135	46,292,587	63,369,118	40,870,748
Cost of sales	46,069,462	30,876,686	45,513,796	29,801,659
Gross profit	22,562,673	15,415,901	17,855,322	11,069,089
Other income	932,331	862,940	237,146	150,842
General and administrative expense	4,928,706	3,318,054	4,878,466	3,617,187
Selling, distribution and marketing expenses	14,117,838	11,330,141	16,873,809	13,430,904
Profit (loss) from operating activities	4,448,460	1,630,646	(3,659,807)	(5,828,160)
Finance income	1,109,382	1,109,382	1,294,585	1,294,585
Finance costs	846,970	78,750	854,513	231,936
Profit (loss) before income tax, continuing operations	4,710,872	2,661,278	(3,219,735)	(4,765,511)
Income tax expense, continuing operations	841,603	389,453	(444,465)	(778,760)
Profit (loss) from continuing operations	3,869,269	2,271,825	(2,775,270)	(3,986,751)
Net Profit / (Loss) for the period	3,869,269	2,271,825	(2,775,270)	(3,986,751)
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	3,869,269		(2,775,270)	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.077	0.045	(0.056)	(0.080)
Total basic earnings (loss) per share	0.077	0.045	(0.056)	(0.080)
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.077	0.045	(0.056)	(0.080)
Total diluted earnings (loss) per share	0.077	0.045	(0.056)	(0.080)

Statement of comprehensive income - Net of tax	Consolidated		Actuals/Omani Rial/Audited	
	01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	3,869,269	2,271,825	(2,775,270)	(3,986,751)
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Foreign currency translation		59,472		(23,020)
Total other comprehensive income that will be reclassified to profit or loss, net of tax		59,472		(23,020)
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		(23,004)	(23,004)	
Total other comprehensive income that will not be reclassified to profit or loss, net of tax		(23,004)	(23,004)	
Total other comprehensive income		36,468	(23,004)	(23,020)
Total comprehensive income	3,905,737	2,248,821	(2,798,290)	(3,986,751)
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	3,905,737		(2,798,290)	

Analysis of Income and Expense - Function of Expense	Consolidated		Actuals/Omani Rial/Audited	
	01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	68,632,135	46,292,587	63,369,118	40,870,748
Total revenue	68,632,135	46,292,587	63,369,118	40,870,748
OTHER INCOME				
Miscellaneous income	932,331	862,940	237,146	150,842
Total other income	932,331	862,940	237,146	150,842
EXPENSES				
COST OF SALES				
Cost of material consumed	38,967,368	26,821,428	36,663,158	23,837,756
Employee benefit expenses	2,196,532	1,541,657	2,493,927	1,805,766
Fuel and electricity	0			
Depreciation and amortisation	2,174,383	994,568	3,154,691	1,948,640
Inventory write-down	0			
Repairs and maintenance	0			
Other cost of goods sold	2,731,179	1,519,033	3,202,020	2,209,497
Total Cost of sales	46,069,462	30,876,686	45,513,796	29,801,659
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Packaging and dispatch charges	2,310,537	1,668,009	1,029,011	775,336
Employee benefit expense	6,365,226	4,817,949	7,074,697	5,333,161
Depreciation and amortisation	2,277,240	885,767	1,938,725	858,267
Commission on sales	0	0	0	0
Sales promotion expenses	0	0	0	0
Advertising expense	1,008,656	2,552,358	2,769,319	4,195,410
Other selling and distribution expenses	2,156,179	1,406,058	4,062,057	2,268,730
Total selling, distribution and marketing expenses	14,117,838	11,330,141	16,873,809	13,430,904
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	60,737	31,216	117,216	52,511

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 26 Feb 2026

Employee benefit expenses	2,995,470	2,136,173	2,963,610	2,173,099
Director's remuneration and sitting fees	300,000	300,000	198,400	198,400
Expected credit losses - trade and other receivables	(82,693)	17,120	(199,864)	9,480
Depreciation and amortisation	342,169	97,713	521,050	254,929
Head office expenses	41,671	27,904	20,380	5,056
Professional and consultants fees	0	0	0	0
Legal and professional expense	150,147	24,694	97,213	28,915
Registrations and renewals	0	0	0	0
Vehicle expenses	0	0	0	0
Printing and stationary	8,415	4,855	10,689	6,096
Advertisement and business promotion	0	0	0	0
Recruitment and training expenses	0	0	0	0
Other expenses and fees	1,112,790	678,379	1,149,772	888,701
Total General and administrative expenses	4,928,706	3,318,054	4,878,466	3,617,187