

Income Statement - Function of expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U audited	
	01/01/2025- 31/03/2025	01/01/2025- 31/03/2025	01/01/2024- 31/03/2024	01/01/2024- 31/03/2024	01/07/2024- 31/03/2025	01/07/2024- 31/03/2025	Consolidated 01/07/2023- 31/03/2024	Standalone 01/07/2023- 31/03/2024
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	3,083,383	1,513,681	2,567,579	993,967	7,455,871	3,761,363	7,087,624	3,039,321
Cost of sales	2,637,555	1,058,232	2,578,841	741,917	6,564,287	2,517,439	7,366,802	2,367,063
Gross profit	445,828	455,449	(11,262)	252,050	891,584	1,243,924	(279,178)	672,258
Other income	23,977	43,695	28,465	71,980	128,996	111,162	135,415	230,248
General and administrative expense	412,954	159,704	391,169	119,956	1,219,199	421,667	1,142,807	341,480
Selling, distribution and marketing expenses	57,439	56,259	53,590	51,965	181,364	171,891	207,413	196,170
Profit (loss) from operating activities	(588)	283,181	(427,556)	152,109	(379,983)	761,528	(1,493,983)	364,856
Finance costs	509,514	246,296	459,214	206,983	1,542,576	743,786	1,403,970	641,057
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	(82,621)	(82,621)	(36,431)	(36,431)
Profit (loss) before income tax, continuing operations	(510,102)	36,885	(886,770)	(54,874)	(2,005,180)	(64,879)	(2,934,384)	(312,632)
Income tax expense, continuing operations	47,363	5,972	(21,696)	(13,483)	94,821	31,822	(95,540)	(35,910)
Profit (loss) from continuing operations	(557,465)	30,913	(865,074)	(41,391)	(2,100,001)	(96,701)	(2,838,844)	(276,722)
Net Profit / (Loss) for the period	(557,465)	30,913	(865,074)	(41,391)	(2,100,001)	(96,701)	(2,838,844)	(276,722)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(557,465)		(865,074)		(2,100,001)		(2,838,844)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	(0.011)	0.001	(0.018)	(0.001)	(0.043)	(0.002)	(0.058)	(0.006)
DILUTED EARNINGS PER SHARE								

Statement of comprehensive income - Net of tax	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U audited	
	01/01/2025- 31/03/2025	01/01/2025- 31/03/2025	01/01/2024- 31/03/2024	01/01/2024- 31/03/2024	01/07/2024- 31/03/2025	01/07/2024- 31/03/2025	Consolidated 01/07/2023- 31/03/2024	Standalone 01/07/2023- 31/03/2024
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the period	(557,465)	30,913	(865,074)	(41,391)	(2,100,001)	(96,701)	(2,838,844)	(276,722)
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	(557,465)	30,913	(865,074)	(41,391)	(2,100,001)	(96,701)	(2,838,844)	(276,722)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	(557,465)		(865,074)		(2,100,001)		(2,838,844)	

Analysis of Income and Expense - Function of Expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/U audited	
	01/01/2025-31/03/2025	01/01/2025-31/03/2025	01/01/2024-31/03/2024	01/01/2024-31/03/2024	01/07/2024-31/03/2025	01/07/2024-31/03/2025	Consolidated 01/07/2023-31/03/2024	Standalone 01/07/2023-31/03/2024
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	1,068,008	1,513,681	1,016,804	993,967	2,329,637	3,761,363	2,550,284	3,039,321
Revenue from rendering of services	2,015,375		1,550,775		5,126,234		4,537,340	
Total revenue	3,083,383	1,513,681	2,567,579	993,967	7,455,871	3,761,363	7,087,624	3,039,321

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 May 2025

OTHER INCOME								
Miscellaneous income	23,977	43,695	28,465	71,980	128,996	111,162	135,415	230,248
Total other income	23,977	43,695	28,465	71,980	128,996	111,162	135,415	230,248
EXPENSES								
COST OF SALES								
Cost of material consumed	1,707,118	905,682	1,689,051	617,593	3,964,036	2,114,806	4,607,563	1,994,456
Employee benefit expenses	655,997	127,652	575,923	101,627	1,769,900	333,179	1,732,814	302,627
Depreciation and amortisation	274,440	24,898	263,866	22,697	830,351	69,454	802,491	69,980
Inventory write-down			50,001				223,934	
Total Cost of sales	2,637,555	1,058,232	2,578,841	741,917	6,564,287	2,517,439	7,366,802	2,367,063
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Advertising expense	1,588	1,588	3,937	1,026	8,262	1,391	32,506	17,447
Other selling and distribution expenses	55,851	54,671	49,653	50,939	173,102	170,500	174,907	178,723
Total selling, distribution and marketing expenses	57,439	56,259	53,590	51,965	181,364	171,891	207,413	196,170
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	14,055	3,045	13,823	2,025	46,376	8,175	48,850	6,075
Employee benefit expenses	176,391	78,072	162,830	71,060	478,117	210,186	468,039	209,865
Director's remuneration and sitting fees	10,500	10,500	10,750	10,750	33,500	33,500	44,750	44,750
Depreciation and amortisation	65,871	43,832	31,106	2,723	159,554	105,558	91,351	8,182
Professional and consultants fees	32,785	7,642	54,311	20,074	92,821	18,435	136,988	28,314
Registrations and renewals	76,277	697	80,960	506	242,329	2,411	243,608	2,533
Vehicle expenses	1,948	0	1,742	380	5,262	0	4,015	408
Printing and stationary	1,879	1,292	1,605	706	5,914	2,959	6,193	2,889
Other expenses and fees	33,248	14,624	34,042	11,732	155,326	40,443	99,013	38,464
Total General and administrative expenses	412,954	159,704	391,169	119,956	1,219,199	421,667	1,142,807	341,480

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 May 2025