

Income Statement - Function of expense	Actuals/Omani Rial/Unaudited			
	Standalone 01/04/2025-30/06/2025	Standalone 01/04/2024-30/06/2024	Standalone 01/01/2025-30/06/2025	Standalone 01/01/2024-30/06/2024
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	1,874,332	1,103,457	3,911,236	2,400,187
Cost of sales	1,418,505	1,031,012	3,044,534	2,211,525
Gross profit	455,827	72,445	866,702	188,662
Other income	6,101	4,639	21,386	18,437
General and administrative expense	101,004	324,609	195,148	439,355
Selling, distribution and marketing expenses	166,738	127,027	339,371	249,846
Profit (loss) from operating activities	194,186	(374,552)	353,569	(482,102)
Finance costs	17,367	10,591	21,790	19,575
Share of profit (loss) of associates and joint ventures accounted for using equity method		(430,862)		(863,919)
Profit (loss) before income tax, continuing operations	176,819	(816,005)	331,779	(1,365,596)
Income tax expense, continuing operations			23,244	
Profit (loss) from continuing operations	176,819	(816,005)	308,535	(1,365,596)
Net Profit / (Loss) for the period	176,819	(816,005)	308,535	(1,365,596)
PROFIT (LOSS), ATTRIBUTABLE TO				
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Total basic earnings (loss) per share			0.006	(0.025)
DILUTED EARNINGS PER SHARE				

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Unaudited			
	Standalone 01/04/2025- 30/06/2025	Standalone 01/04/2024- 30/06/2024	Standalone 01/01/2025- 30/06/2025	Standalone 01/01/2024- 30/06/2024
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	176,819	(816,005)	308,535	(1,365,596)
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				
Total comprehensive income	176,819	(816,005)	308,535	(1,365,596)
COMPREHENSIVE INCOME ATTRIBUTABLE TO				

Analysis of Income and Expense - Function of Expense	Actuals/Omani Rial/Unaudited			
	Standalone 01/04/2025-30/06/2025	Standalone 01/04/2024-30/06/2024	Standalone 01/01/2025-30/06/2025	Standalone 01/01/2024-30/06/2024
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	1,874,332	1,103,457	3,911,236	2,400,187
Total revenue	1,874,332	1,103,457	3,911,236	2,400,187
OTHER INCOME				
Miscellaneous income	6,101	4,639	21,386	18,437
Total other income	6,101	4,639	21,386	18,437
EXPENSES				
COST OF SALES				
Cost of material consumed	643,833	261,220	1,363,317	642,032
Employee benefit expenses	268,564	275,957	529,579	545,572
Fuel and electricity	263,083	210,397	483,688	434,432
Depreciation and amortisation	182,345	181,285	364,413	362,427
Inventory write-down	(58,007)	(17,403)	72,703	(31,697)
Repairs and maintenance	79,871	74,773	140,622	161,188
Other cost of goods sold	38,816	44,783	90,212	97,571
Total Cost of sales	1,418,505	1,031,012	3,044,534	2,211,525
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Packaging and dispatch charges	101,768	54,553	206,551	112,124
Employee benefit expense	33,533	44,994	67,602	82,467
Sales promotion expenses	6,014	4,256	10,651	11,173
Other selling and distribution expenses	25,423	23,224	54,567	44,082
Total selling, distribution and marketing expenses	166,738	127,027	339,371	249,846
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	1,428	1,540	2,344	3,021
Employee benefit expenses	48,331	62,082	107,631	121,945
Director's remuneration and sitting fees	11,800	19,300	19,300	44,600
Expected credit losses - trade and other receivables	0	213,958	0	213,958
Depreciation and amortisation	2,427	3,631	5,055	7,368
Head office expenses	8,296	4,120	13,987	15,365
Legal and professional expense	15,663	7,225	21,336	10,443
Registrations and renewals	2,403	1,653	4,056	3,306
Vehicle expenses	3,184	3,925	6,666	5,969
Printing and stationary	1,886	869	2,546	1,277
Recruitment and training expenses	290	403	580	803
Other expenses and fees	5,296	5,903	11,647	11,300
Total General and administrative expenses	101,004	324,609	195,148	439,355

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
30 Jul 2025