

	Actuals/Omani Rial/Unaudited							
Income Statement - Function of expense	Consolidated 01/04/2025-30/06/2025	Standalone 01/04/2025-30/06/2025	Consolidated 01/04/2024-30/06/2024	Standalone 01/04/2024-30/06/2024	Consolidated 01/01/2025-30/06/2025	Standalone 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024	Standalone 01/01/2024-30/06/2024
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	36,242,291	35,751,832	33,796,786	33,324,482	76,564,041	75,828,047	69,983,373	69,693,739
Cost of sales	30,626,785	30,513,756	29,639,832	29,442,530	64,912,009	64,725,839	61,108,838	61,324,988
Gross profit	5,615,506	5,238,076	4,156,954	3,881,952	11,652,032	11,102,208	8,874,535	8,368,751
Other income	999,807	999,807	786,038	786,038	1,826,351	1,826,351	1,806,080	1,806,080
General and administrative expense	1,685,844	1,340,563	1,286,854	1,095,969	3,278,677	2,703,930	2,531,273	2,165,414
Selling, distribution and marketing expenses	2,193,980	2,116,185	2,313,104	2,283,019	4,730,124	4,596,543	4,243,862	4,173,959
Other expenses	7,547	7,547	3,686	3,686	15,068	15,068	13,890	13,890
Profit (loss) from operating activities	2,727,942	2,773,588	1,339,348	1,285,316	5,454,514	5,613,018	3,891,590	3,821,568
Finance income	38,273	38,273	20,146	20,146	80,191	80,191	53,084	53,084
Finance costs	373,952	368,321	493,882	470,127	628,615	598,800	948,962	899,403
Profit (loss) before income tax, continuing operations	2,392,263	2,443,540	865,612	835,335	4,906,090	5,094,409	2,995,712	2,975,249
Income tax expense, continuing operations	382,162	396,735	113,085	127,643	784,050	813,196	427,285	456,155
Profit (loss) from continuing operations	2,010,101	2,046,805	752,527	707,692	4,122,040	4,281,213	2,568,427	2,519,094
Net Profit / (Loss) for the period	2,010,101	2,046,805	752,527	707,692	4,122,040	4,281,213	2,568,427	2,519,094
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	2,046,159		763,420		4,184,460		2,593,893	
Profit (loss), attributable to non-controlling interests	(36,058)		(10,893)		(62,420)		(25,466)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.016	0.016	0.006	0.006	0.034	0.034	0.021	0.020
Total basic earnings (loss) per share	0.016	0.016	0.006	0.006	0.033	0.034	0.021	0.020
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.016	0.016	0.006	0.006	0.034	0.034	0.021	0.020
Total diluted earnings (loss) per share	0.016	0.016	0.006	0.006	0.034	0.034	0.021	0.020

	Actuals/Omani Rial/Unaudited							
Statement of comprehensive income - Net of tax	Consolidated 01/04/2025- 30/06/2025	Standalone 01/04/2025- 30/06/2025	Consolidated 01/04/2024- 30/06/2024	Standalone 01/04/2024- 30/06/2024	Consolidated 01/01/2025- 30/06/2025	Standalone 01/01/2025- 30/06/2025	Consolidated 01/01/2024- 30/06/2024	Standalone 01/01/2024- 30/06/2024
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the period	2,010,101	2,046,805	752,527	707,692	4,122,040	4,281,213	2,568,427	2,519,094
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								
Re-measurement gain (losses) on defined benefit plans	(4,541)	(4,541)	0	0	(12,459)	(12,459)	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	(4,541)	(4,541)	0	0	(12,459)	(12,459)	0	0
Total other comprehensive income	(4,541)	(4,541)	0	0	(12,459)	(12,459)	0	0
Total comprehensive income	2,005,560	2,042,264	752,527	707,692	4,109,581	4,268,754	2,568,427	2,519,094
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	2,041,618		763,420		4,172,001		2,593,893	
Comprehensive income, attributable to non-controlling interests	(36,058)		(10,893)		(62,420)		(25,466)	

	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Actuals/Omani Rial/U audited
								Standalone

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27 Jul 2025

Analysis of Income and Expense - Function of Expense	01/04/2025-30/06/2025	01/04/2025-30/06/2025	01/04/2024-30/06/2024	01/04/2024-30/06/2024	01/01/2025-30/06/2025	01/01/2025-30/06/2025	01/01/2024-30/06/2024	01/01/2024-30/06/2024
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	36,242,291	35,751,832	33,796,786	33,324,482	76,564,041	75,828,047	69,983,373	69,693,739
Total revenue	36,242,291	35,751,832	33,796,786	33,324,482	76,564,041	75,828,047	69,983,373	69,693,739
OTHER INCOME								
Miscellaneous income	999,807	999,807	786,038	786,038	1,826,351	1,826,351	1,806,080	1,806,080
Total other income	999,807	999,807	786,038	786,038	1,826,351	1,826,351	1,806,080	1,806,080
EXPENSES								
COST OF SALES								
Cost of material consumed	28,153,028	28,039,999	27,333,174	27,135,872	59,938,503	59,752,333	56,613,108	56,829,258
Employee benefit expenses	1,202,514	1,202,514	1,153,473	1,153,473	2,542,204	2,542,204	2,346,423	2,346,423
Fuel and electricity	594,186	594,186	462,447	462,447	1,046,270	1,046,270	887,370	887,370
Depreciation and amortisation	464,371	464,371	388,821	388,821	913,668	913,668	772,781	772,781
Other cost of goods sold	212,686	212,686	301,917	301,917	471,364	471,364	489,156	489,156
Total Cost of sales	30,626,785	30,513,756	29,639,832	29,442,530	64,912,009	64,725,839	61,108,838	61,324,988
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	2,127,578	2,049,783	2,244,764	2,215,140	4,591,735	4,473,442	4,118,900	4,063,384
Commission on sales	14,465	14,465	4,775	4,775	14,465	14,465	15,251	15,251
Sales promotion expenses	4,531	4,531	3,212	3,212	8,854	8,854	7,920	7,920
Advertising expense	2,693	2,693	10,748	10,287	20,954	5,666	35,711	21,324
Other selling and distribution expenses	44,713	44,713	49,605	49,605	94,116	94,116	66,080	66,080
Total selling, distribution and marketing expenses	2,193,980	2,116,185	2,313,104	2,283,019	4,730,124	4,596,543	4,243,862	4,173,959
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	1,112,625	920,407	916,762	796,535	2,243,065	1,907,129	1,885,291	1,642,890
Director's remuneration and sitting fees	33,700	33,700	(3,400)	(3,400)	110,400	110,400	35,300	35,300
Expected credit losses - trade and other receivables	80,510	75,954	78,334	58,062	104,669	102,105	10,078	(2,833)
Depreciation and amortisation	85,708	62,800	82,475	66,152	152,382	122,630	164,504	131,892
Legal and professional expense	122,679	112,627	58,972	52,838	241,876	218,774	128,673	105,864
Registrations and renewals	220	220	797	222	14,477	9,868	8,862	8,287
Vehicle expenses	13,587	9,972	11,535	9,610	36,974	33,054	29,608	26,043
Printing and stationary	10,331	7,820	4,691	4,328	22,879	19,250	14,097	12,974
Other expenses and fees	226,484	117,063	136,688	111,622	351,955	180,720	254,860	204,997
Total General and administrative expenses	1,685,844	1,340,563	1,286,854	1,095,969	3,278,677	2,703,930	2,531,273	2,165,414