

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	1,148,516	1,058,751	2,249,222	2,127,646
Cost of sales	753,741	675,599	1,399,396	1,309,776
Gross profit	394,775	383,152	849,826	817,870
Other income	8,613	8,943	17,882	17,570
General and administrative expense	219,925	188,391	428,751	382,848
Selling, distribution and marketing expenses	310,297	277,873	587,710	552,026
Profit (loss) from operating activities	(126,834)	(74,169)	(148,753)	(99,434)
Finance costs	49,097	34,579	76,020	52,445
Other non operating incomes expenses	8,993	37,616	18,590	167,132
Profit (loss) before income tax, continuing operations	(166,938)	(71,132)	(206,183)	15,253
Profit (loss) from continuing operations	(166,938)	(71,132)	(206,183)	15,253
Net Profit / (Loss) for the period	(166,938)	(71,132)	(206,183)	15,253
PROFIT (LOSS), ATTRIBUTABLE TO				
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Total basic earnings (loss) per share	(0.008)	(0.004)	(0.010)	0.001
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			(166,938)	(71,132)
OTHER COMPREHENSIVE INCOME			(206,183)	15,253
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			(166,938)	(71,132)
COMPREHENSIVE INCOME ATTRIBUTABLE TO			(206,183)	15,253

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	1,148,516	1,058,751	2,249,222	2,127,646
Total revenue	1,148,516	1,058,751	2,249,222	2,127,646
OTHER INCOME				
Miscellaneous income	8,613	8,943	17,882	17,570
Total other income	8,613	8,943	17,882	17,570
EXPENSES				
COST OF SALES				
Cost of material consumed	611,277	547,145	1,131,078	1,064,383
Employee benefit expenses	60,089	57,067	118,596	112,972
Fuel and electricity	41,451	36,932	62,854	63,599
Depreciation and amortisation	31,991	25,935	63,727	52,274
Repairs and maintenance	3,343	4,725	9,576	8,883
Other cost of goods sold	5,590	3,795	13,565	7,665
Total Cost of sales	753,741	675,599	1,399,396	1,309,776
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Packaging and dispatch charges	70,663	58,241	116,944	109,446
Employee benefit expense	143,496	136,232	280,997	268,297
Depreciation and amortisation	11,710	8,353	23,295	16,215
Commission on sales	7,835	11,555	21,267	26,234
Sales promotion expenses	15,958	8,947	27,329	19,943
Other selling and distribution expenses	60,635	54,545	117,878	111,891
Total selling, distribution and marketing expenses	310,297	277,873	587,710	552,026
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	4,764	4,620	10,824	9,579
Employee benefit expenses	143,025	129,910	280,505	255,101
Director's remuneration and sitting fees	20,647	10,721	31,248	29,951
Depreciation and amortisation	12,783	12,135	25,540	24,289
Professional and consultants fees	6,884	946	9,617	2,840
Legal and professional expense	4,045	4,468	8,561	7,337
Registrations and renewals	2,996	2,410	8,100	4,436
Vehicle expenses	9,718	9,166	18,913	17,822
Printing and stationary	536	856	2,303	2,959
Advertisement and business promotion	191	192	706	673
Recruitment and training expenses		25		55
Other expenses and fees	14,336	12,942	32,434	27,806
Total General and administrative expenses	219,925	188,391	428,751	382,848

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