

	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	26,017,377	9,593,912	18,581,617	9,371,742	52,618,848	19,839,476	41,038,866	19,130,590
Cost of sales	22,109,155	7,331,287	16,431,894	7,117,872	44,479,993	15,047,012	34,971,514	14,581,379
Gross profit	3,908,222	2,262,625	2,149,723	2,253,870	8,138,855	4,792,464	6,067,352	4,549,211
Other income	12,419	13,276	408,941	318,117	229,590	210,667	596,095	427,175
General and administrative expense	1,090,338	626,297	1,306,277	627,156	2,249,973	1,325,249	2,719,914	1,176,074
Selling, distribution and marketing expenses	2,180,032	1,260,051	2,100,757	1,250,576	4,261,980	2,523,038	4,213,768	2,484,844
Profit (loss) from operating activities	650,271	389,553	(848,370)	694,255	1,856,492	1,154,844	(270,235)	1,315,468
Finance costs	639,630	373,018	676,682	379,290	1,281,885	737,140	1,309,753	761,995
Share of profit (loss) of associates and joint ventures accounted for using equity method	(50,833)		(44,055)		(62,783)		4,645	
Profit (loss) before income tax, continuing operations	(40,192)	16,535	(1,569,107)	314,965	511,824	417,704	(1,575,343)	553,473
Income tax expense, continuing operations	114,614		(16,650)		179,318		(16,650)	
Profit (loss) from continuing operations	(154,806)	16,535	(1,552,457)	314,965	332,506	417,704	(1,558,693)	553,473
Net Profit / (Loss) for the period	(154,806)	16,535	(1,552,457)	314,965	332,506	417,704	(1,558,693)	553,473
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(136,744)		(1,532,386)		364,807		(1,529,368)	
Profit (loss), attributable to non-controlling interests	(18,062)		(20,071)		(32,301)		(29,325)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
DILUTED EARNINGS PER SHARE								

							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	(154,806)	16,535	(1,552,457)	314,965	332,506	417,704	(1,558,693)	553,473
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS,NET OF TAX								
Net change in fair value	(271,939)	(271,939)	64,610	64,610	(595,758)	(595,758)	(635,359)	(635,359)
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(271,939)	(271,939)	64,610	64,610	(595,758)	(595,758)	(635,359)	(635,359)
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Total other comprehensive income	(271,939)	(271,939)	64,610	64,610	(595,758)	(595,758)	(635,359)	(635,359)
Total comprehensive income	(426,745)	(255,404)	(1,487,847)	379,575	(263,252)	(178,054)	(2,194,052)	(81,886)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	(408,683)		(1,467,776)		(230,951)		(2,164,727)	
Comprehensive income, attributable to non-controlling interests	(18,062)		(20,071)		(32,301)		(29,325)	

	<u>Actuals/Omani Rial/Unaudited</u>							
Analysis of Income and Expense - Function of Expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone
	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								

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 10 Aug 2025

REVENUE								
Revenue from sale of goods	25,947,399	9,358,434	18,461,444	9,248,569	52,452,675	19,342,303	40,800,654	18,886,379
Revenue from rendering of services	20,460	185,960	20,460	23,460	40,920	371,920	40,920	46,920
Other revenue	49,518	49,518	99,713	99,713	125,253	125,253	197,292	197,291
Total revenue	26,017,377	9,593,912	18,581,617	9,371,742	52,618,848	19,839,476	41,038,866	19,130,590
OTHER INCOME								
Dividend income					195,698	195,698	106,737	106,737
Miscellaneous income	12,419	13,276	408,941	318,117	33,892	14,969	489,358	320,438
Total other income	12,419	13,276	408,941	318,117	229,590	210,667	596,095	427,175
EXPENSES								
COST OF SALES								
Cost of material consumed	19,359,042	5,753,772	13,641,761	5,267,798	39,014,138	11,758,195	29,156,516	10,878,645
Employee benefit expenses	1,300,176	739,593	1,246,920	746,443	2,594,466	1,513,576	2,565,183	1,503,105
Fuel and electricity	373,819	194,869	441,834	198,034	670,017	378,339	712,860	380,325
Depreciation and amortisation	615,739	439,153	605,755	499,752	1,250,135	892,278	1,716,045	1,010,518
Inventory write-down	(48,611)	(48,611)	89,029	66,529	(48,611)	(48,611)	116,529	86,529
Repairs and maintenance	141,450	88,452	67,497	113,321	307,003	234,001	326,987	271,528
Other cost of goods sold	367,540	164,059	339,098	225,995	692,845	319,234	377,394	450,729
Total Cost of sales	22,109,155	7,331,287	16,431,894	7,117,872	44,479,993	15,047,012	34,971,514	14,581,379
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	732,610	365,978	723,881	321,602	1,408,580	709,783	1,352,898	661,989
Employee benefit expense	972,636	638,678	970,147	622,187	1,932,513	1,282,525	1,965,865	1,231,361
Depreciation and amortisation	63,844	53,007	77,465	64,862	132,338	109,171	151,739	130,962
Advertising expense	94,870			19,106	205,097	59,946	137,637	33,449
Other selling and distribution expenses	316,072	202,388	329,264	222,819	583,452	361,613	605,629	427,083
Total selling, distribution and marketing expenses	2,180,032	1,260,051	2,100,757	1,250,576	4,261,980	2,523,038	4,213,768	2,484,844
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	56,584	35,335	65,782	32,167	134,079	69,442	130,862	63,501
Employee benefit expenses	648,093	236,559	658,100	340,520	1,417,396	575,315	1,305,573	612,466
Director's remuneration and sitting fees	80,500	36,500	92,075	43,733	141,000	53,000	193,950	71,733
Depreciation and amortisation	59,541	23,136	75,348	24,858	108,559	45,585	139,347	54,904
Head office expenses	9,978	9,703	6,559	6,041	16,421	15,579	13,748	
Professional and consultants fees	91,933	80,686	285,311	111,002	188,086	163,346	657,055	212,277
Other expenses and fees	143,709	204,378	123,102	68,835	244,432	402,982	279,379	161,193
Total General and administrative expenses	1,090,338	626,297	1,306,277	627,156	2,249,973	1,325,249	2,719,914	1,176,074

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 10 Aug 2025