

Income Statement - Function of expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/U audited	
	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		
PROFIT OR LOSS										
CONSOLIDATED AND SEPARATE PROFIT (LOSS)										
Revenue	6,261,719	6,233,205	4,599,188	4,572,259	12,147,091	12,070,774	9,944,664	9,893,716		
Cost of sales	5,821,212	5,821,237	4,393,340	4,390,412	11,276,379	11,276,440	9,685,012	9,678,967		
Gross profit	440,507	411,968	205,848	181,847	870,712	794,334	259,652	214,749		
Other income	7,173	3,541	77,164	75,862	11,714	8,072	107,703	106,401		
General and administrative expense	193,987	188,325	206,851	198,514	409,684	388,347	413,546	398,317		
Selling, distribution and marketing expenses	135,778	113,848	148,873	119,871	253,014	209,308	283,204	228,213		
Profit (loss) from operating activities	117,915	113,336	(72,712)	(60,676)	219,728	204,751	(329,395)	(305,380)		
Finance costs	372,568	371,783	339,642	347,934	741,602	739,977	683,018	688,785		
Profit (loss) before income tax, continuing operations	(254,653)	(258,447)	(412,354)	(408,610)	(521,874)	(535,226)	(1,012,413)	(994,165)		
Profit (loss) from continuing operations	(254,653)	(258,447)	(412,354)	(408,610)	(521,874)	(535,226)	(1,012,413)	(994,165)		
Net Profit / (Loss) for the period	(254,653)	(258,447)	(412,354)	(408,610)	(521,874)	(535,226)	(1,012,413)	(994,165)		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	(254,653)		(412,354)		(521,874)		(1,012,413)			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Total basic earnings (loss) per share					(0.061)	(0.062)	(0.118)	(0.116)		
DILUTED EARNINGS PER SHARE										

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/U audited	
	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		
STATEMENT OF COMPREHENSIVE INCOME										
CONSOLIDATED AND SEPARATE										
Net Profit / (Loss) for the period		(254,653)	(258,447)	(412,354)	(408,610)	(521,874)	(535,226)	(1,012,413)	(994,165)	
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		(254,653)	(258,447)	(412,354)	(408,610)	(521,874)	(535,226)	(1,012,413)	(994,165)	
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent		(254,653)		(412,354)		(521,874)		(1,012,413)		

Analysis of Income and Expense - Function of Expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/U audited	
	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	5,555,345	5,526,831	4,108,955	4,082,026	10,787,434	10,711,118	8,791,510	8,740,562		
Other revenue	706,374	706,374	490,233	490,233	1,359,657	1,359,656	1,153,154	1,153,154		
Total revenue	6,261,719	6,233,205	4,599,188	4,572,259	12,147,091	12,070,774	9,944,664	9,893,716		
OTHER INCOME										
Miscellaneous income	7,173	3,541	77,164	75,862	11,714	8,072	107,703	106,401		
Total other income	7,173	3,541	77,164	75,862	11,714	8,072	107,703	106,401		
EXPENSES										

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

COST OF SALES								
Cost of material consumed	5,097,335	5,097,335	3,713,469	3,713,469	9,894,632	9,894,632	8,252,198	8,252,198
Employee benefit expenses	364,880	364,880	306,750	306,650	683,878	683,878	646,989	646,889
Depreciation and amortisation	215,217	214,774	218,956	218,513	413,180	409,674	437,037	436,150
Inventory write-down	(11,312)	(11,312)	4,580	4,580	(1,152)	(1,152)	32,185	32,185
Other cost of goods sold	155,092	155,560	149,585	147,200	285,841	289,408	316,603	311,545
Total Cost of sales	5,821,212	5,821,237	4,393,340	4,390,412	11,276,379	11,276,440	9,685,012	9,678,967
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	90,159	80,632	110,002	97,317	166,361	147,148	187,537	164,552
Employee benefit expense	39,064	27,480	30,749	15,636	69,817	47,510	75,289	45,062
Commission on sales			394	394			6,632	6,632
Advertising expense	589	589	347	347	1,487	1,369	702	702
Other selling and distribution expenses	5,966	5,147	7,381	6,177	15,349	13,281	13,044	11,265
Total selling, distribution and marketing expenses	135,778	113,848	148,873	119,871	253,014	209,308	283,204	228,213
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	117,234	112,449	139,820	135,095	246,143	236,634	264,982	255,532
Director's remuneration and sitting fees	20,700	20,700	16,600	16,600	26,250	26,250	22,600	22,600
Depreciation and amortisation	611	322	585	296	1,219	640	1,365	786
Legal and professional expense	18,647	21,684	12,380	12,380	51,210	46,590	48,667	47,840
Printing and stationary	1,012	1,004	306	306	1,808	1,800	1,758	1,758
Other expenses and fees	35,783	32,166	37,160	33,837	83,054	76,433	74,174	69,801
Total General and administrative expenses	193,987	188,325	206,851	198,514	409,684	388,347	413,546	398,317