

Income Statement - Function of expense	Actuals/Omani Rial/Audited	
	Standalone 01/04/2025-31/03/2026	Standalone 01/04/2024-31/03/2025
PROFIT OR LOSS		
CONSOLIDATED AND SEPARATE		
PROFIT (LOSS)		
Revenue	19,480,671	19,688,739
Cost of sales	16,127,937	16,606,714
Gross profit	3,352,734	3,082,025
Other income	61,028	34,313
General and administrative expense	935,946	972,217
Selling, distribution and marketing expenses	1,227,278	1,003,957
Profit (loss) from operating activities	1,250,538	1,140,164
Finance costs	62,723	62,429
Profit (loss) before income tax, continuing operations	1,187,815	1,077,735
Income tax expense, continuing operations	178,248	162,227
Profit (loss) from continuing operations	1,009,567	915,508
Net Profit / (Loss) for the period	1,009,567	915,508
PROFIT (LOSS), ATTRIBUTABLE TO		
BASIC AND DILUTED EARNINGS PER SHARE		
BASIC EARNINGS PER SHARE		
Basic earnings (loss) per share from continuing operations	1.010	0.916
Total basic earnings (loss) per share	1.010	0.916
DILUTED EARNINGS PER SHARE		

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Audited	
	Standalone 01/04/2025-31/03/2026	Standalone 01/04/2024-31/03/2025
STATEMENT OF COMPREHENSIVE INCOME		
CONSOLIDATED AND SEPARATE		
Net Profit / (Loss) for the period	1,009,567	915,508
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	1,009,567	915,508
COMPREHENSIVE INCOME ATTRIBUTABLE TO		

Analysis of Income and Expense - Function of Expense	Actuals/Omani Rial/Audited	
	Standalone 01/04/2025-31/03/2026	Standalone 01/04/2024-31/03/2025
ANALYSIS OF INCOME AND EXPENSE		
CONSOLIDATED AND SEPARATE		
REVENUE		
Revenue from sale of goods	19,480,671	19,688,739
Total revenue	19,480,671	19,688,739
OTHER INCOME		
Interest income	39,874	10,890
Miscellaneous income	21,154	23,423
Total other income	61,028	34,313
EXPENSES		
COST OF SALES		
Cost of material consumed	11,124,517	11,358,192
Employee benefit expenses	2,451,639	2,463,863
Depreciation and amortisation	550,271	552,456
Inventory write-down	39,690	191,517
Other cost of goods sold	1,961,820	2,040,686
Total Cost of sales	16,127,937	16,606,714
SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Employee benefit expense	1,013,410	810,057
Advertising expense	187,439	150,071
Other selling and distribution expenses	26,429	43,829
Total selling, distribution and marketing expenses	1,227,278	1,003,957
GENERAL AND ADMINISTRATIVE EXPENSES		
Employee benefit expenses	550,496	548,005
Director's remuneration and sitting fees	14,800	16,700
Expected credit losses - trade and other receivables	11,417	111,756
Depreciation and amortisation	151,210	119,913
Professional and consultants fees	42,182	31,419
Other expenses and fees	165,841	144,424
Total General and administrative expenses	935,946	972,217