

Income Statement - Nature of expenses	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	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	01/01/2025-30/06/2025	01/01/2024-30/06/2024	01/01/2024-30/06/2024	01/01/2024-30/06/2024
PROFIT OR LOSS										
CONSOLIDATED AND SEPARATE PROFIT OR LOSS										
Revenue	22,052,514	2,787,324	19,641,355	1,910,706	43,741,406	5,573,828	40,258,994	4,142,443		
Other income	59,425	37,740	73,350	63,772	135,201	106,040	141,925	125,650		
Cost of material consumed and goods sold	17,977,531	2,057,823	16,224,230	1,290,635	36,053,207	4,185,742	33,495,448	2,851,648		
Service expenses	1,852,860	10,114	1,311,598	14,775	3,740,029	233,057	2,774,197	203,604		
Employee benefits expense	938,679	341,200	953,207	367,736	1,812,557	698,568	1,877,708	772,332		
Depreciation, depletion and amortisation	746,574	63,939	640,202	69,042	1,433,322	129,777	1,273,361	137,169		
Other operating expenses	560,192	296,801	412,534	229,576	829,804	390,246	645,183	312,220		
Royalty expense	108	229	814	132	108	229	814	132		
Other gains (losses)	(15,000)				(15,000)					
Profit (loss) from operating activities	20,995	54,958	172,120	2,582	(7,420)	42,249	334,208	(9,012)		
Finance costs	176,693	38,844	153,903	36,862	331,184	70,516	350,497	73,861		
Profit (loss) before income tax	(155,698)	16,114	18,217	(34,280)	(338,604)	(28,267)	(16,289)	(82,873)		
Income tax expense, continuing operations	(16,808)	0	20,313	0	(8,236)	0	64,341	0		
Profit (loss) from continuing operations	(138,890)	16,114	(2,096)	(34,280)	(330,368)	(28,267)	(80,630)	(82,873)		
Profit (loss) from discontinued operations	(8,135)	0	(6,084)	0	(17,658)	0	(18,821)	0		
Profit (loss) for period	(147,025)	16,114	(8,180)	(34,280)	(348,026)	(28,267)	(99,451)	(82,873)		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	(120,184)		(18,909)		(328,974)		(122,935)			
Profit (loss), attributable to non-controlling interests	(26,841)		10,729		(19,052)		23,484			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	(0.002)	0.001	0.000	0.000	(0.004)	0.000	(0.001)	(0.001)		
Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
Total basic earnings (loss) per share	(0.002)	0.001	0.000	0.000	(0.004)	0.000	(0.001)	(0.001)		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	(0.002)	0.001	0.000	0.001	(0.004)	0.000	(0.001)	(0.001)		
Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
Total diluted earnings (loss) per share	(0.002)	0.001	0.000	0.001	(0.004)	0.000	(0.001)	(0.001)		

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	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	01/01/2025-30/06/2025	01/01/2024-30/06/2024	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	(147,025)	16,114	(8,180)	(34,280)	(348,026)	(28,267)	(99,451)	(82,873)		
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Net change in fair value	(33,560)	(33,560)	(19,690)	(19,690)	(49,260)	(49,260)	(21,264)	(21,264)		
Foreign currency translation	995,306	0	6,873	0	1,149,479	0	(519,731)	0		
Miscellaneous other comprehensive income that will be reclassified to profit or loss	59,108				59,108					
Total other comprehensive income that will be reclassified to profit or loss	1,020,854	(33,560)	(12,817)	(19,690)	1,159,327	(49,260)	(540,995)	(21,264)		
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Total other comprehensive income for the Period	1,020,854	(33,560)	(12,817)	(19,690)	1,159,327	(49,260)	(540,995)	(21,264)		
Total comprehensive income for the Period	873,829	(17,446)	(20,997)	(53,970)	811,301	(77,527)	(640,446)	(104,137)		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent		444,263		(43,172)		308,954		(467,488)		

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

Comprehensive income, attributable to non-controlling interests

429,566

22,175

502,347

(172,958)

Analysis of Income and Expense, Nature of Expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	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	21,209,545	2,735,862	19,002,325	1,967,046	42,415,431	5,509,685	39,163,993	4,094,748		
Sale of energy	0	0	0	0						
Room revenue	0	0	0	0						
Food and beverages	0	0	0	0						
Operation and maintenance revenue	0	0	0	0						
Revenue from rendering of services	0	0	0	0						
Revenue from construction contracts	267,634	28,094	420,147	(74,466)	267,634	28,094	732,342	11,451		
Royalty income	0	2,881	0	1,697	0	2,881		2,866		
License fee income	0	0	0	0						
Franchise fee income	964	5,776	963	5,775	1,926	11,551	1,925	11,550		
LEASE REVENUE										
Operating lease rentals	494,305	14,711	193,856	10,654	976,349	21,617	336,670	21,828		
Total lease revenue	494,305	14,711	193,856	10,654	976,349	21,617	336,670	21,828		
Other revenue	80,066	0	24,064	0	80,066	0	24,064	0		
Total revenue	22,052,514	2,787,324	19,641,355	1,910,706	43,741,406	5,573,828	40,258,994	4,142,443		
OTHER INCOME										
Interest income	17,887	15,044	8,539	13,351	37,593	27,507	15,207	23,365		
Revenue from dividends	21,882	22,410	6,604	12,067	67,586	68,114	44,842	50,305		
Gain (loss) on sale of non-financial assets	18,892	0	20,748	0	14,108	(4,784)	35,096	12,277		
Foreign exchanges gains (losses)	0	0	0	0						
Miscellaneous income	764	286	37,459	38,354	15,914	15,203	46,780	39,703		
Total other income	59,425	37,740	73,350	63,772	135,201	106,040	141,925	125,650		
COST OF MATERIAL CONSUMED AND GOODS SOLD										
Raw materials and consumables used	17,977,531	2,057,823	16,224,230	1,290,635	36,053,207	4,185,742	33,495,448	2,851,648		
Total cost of material consumed and goods sold	17,977,531	2,057,823	16,224,230	1,290,635	36,053,207	4,185,742	33,495,448	2,851,648		
SERVICE EXPENSES										
Operation and maintenance expenses	532,326	(82,255)	457,001	(54,622)	1,225,321	60,735	1,044,134	50,681		
Insurance expenses	62,646	24,888	58,358	26,095	121,484	50,599	121,659	56,207		
Professional fees expenses	0	0	0	0						
Transportation expenses	406,986	7,150	367,089	3,750	800,480	13,958	741,495	7,500		
Banks and similar charges	0	0	0	0						
Energy transmission charges	0	0	0	0						
Travel expenses	46,764	5,608	37,843	4,658	72,331	10,307	73,572	8,880		
Communication expenses	14,218	5,610	16,833	7,963	29,781	12,521	33,139	15,787		
Utilities expenses	30,131	19,994	17,775	13,215	51,802	34,227	33,613	23,900		
Advertising expenses	0	0	0	0						
Other service expenses	759,789	29,119	356,699	13,716	1,438,830	50,710	726,585	40,649		
Total service expenses	1,852,860	10,114	1,311,598	14,775	3,740,029	233,057	2,774,197	203,604		
EMPLOYEE BENEFIT EXPENSES										
Wages and salaries	675,676	263,168	658,148	298,436	1,303,282	530,414	1,326,254	618,487		
Social security contributions	22,949	17,727	21,647	16,619	46,366	35,956	43,180	33,228		
Other short-term employee benefits	228,490	50,717	262,237	43,977	441,069	115,295	486,421	101,831		
Post-employment benefit expense, defined contribution plans	11,564	9,588	11,175	8,704	21,840	16,903	21,853	18,786		
Total employee benefits expense	938,679	341,200	953,207	367,736	1,812,557	698,568	1,877,708	772,332		
OTHER OPERATING EXPENSES										
Director's remuneration and sitting fees	53,159	10,000	46,734	9,000	101,131	20,000	94,010	20,000		
Head office expenses	106,980	5,934	31,505	8,104	268,230	64,603	153,145	58,797		
Professional and consultants fees	70,468	10,703	84,235	15,201	124,898	16,561	144,233	22,857		
Legal and professional expense	0	0	0	0						
Registrations and renewals	28,037	12,822	33,233	13,621	28,037	12,822	33,233	13,621		

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

Vehicle expenses	297,184	255,483	212,489	183,004	297,184	270,550	212,489	195,081
Printing and stationary	3,314	809	4,098	406	8,974	4,360	7,193	984
Advertismment and business promotion	0	0	0	0				
Commission on sales	0	0	0	0				
Advertising expenses	1,050	1,050	240	240	1,350	1,350	880	880
Total other operating expenses	560,192	296,801	412,534	229,576	829,804	390,246	645,183	312,220