

Income Statement - Function of expense							Actuals/Omani Rial/Unaudited	
	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	1,505,357	1,505,357	1,477,181	1,477,181	2,451,542	2,451,542	2,814,228	2,814,228
Cost of sales	1,014,775	1,014,775	947,038	947,038	1,614,682	1,614,682	1,786,097	1,786,097
Gross profit	490,582	490,582	530,143	530,143	836,860	836,860	1,028,131	1,028,131
Other income	2,292	2,292	1,443	1,443	5,014	5,014	1,939	1,939
General and administrative expense	136,295	136,295	109,135	108,220	218,518	218,410	186,991	186,076
Selling, distribution and marketing expenses	416,978	416,978	519,236	519,236	919,146	919,021	971,697	971,697
Profit (loss) from operating activities	(60,399)	(60,399)	(96,785)	(95,870)	(295,790)	(295,557)	(128,618)	(127,703)
Finance costs	60,491	60,491	63,846	63,846	127,412	127,412	131,642	131,642
Impairment (reversal of impairment) on financial assets	12,000	12,000	0	0	24,000	24,000	0	0
Profit (loss) before income tax, continuing operations	(132,890)	(132,890)	(160,631)	(159,716)	(447,202)	(446,969)	(260,260)	(259,345)
Profit (loss) from continuing operations	(132,890)	(132,890)	(160,631)	(159,716)	(447,202)	(446,969)	(260,260)	(259,345)
Net Profit / (Loss) for the period	(132,890)	(132,890)	(160,631)	(159,716)	(447,202)	(446,969)	(260,260)	(259,345)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(132,890)		(160,585)		(447,190)		(260,214)	
Profit (loss), attributable to non-controlling interests	0		(46)		(12)		(46)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Total basic earnings (loss) per share	(0.005)	(0.005)	(0.006)	(0.006)	(0.017)	(0.017)	(0.010)	(0.010)
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	(132,890)	(132,890)	(160,631)	(159,716)	(447,202)	(446,969)	(260,260)	(259,345)
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total comprehensive income	(132,890)	(132,890)	(160,631)	(159,716)	(447,202)	(446,969)	(260,260)	(259,345)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	(132,890)		(160,585)		(447,190)		(260,214)	
Comprehensive income, attributable to non-controlling interests	0		(46)		(12)		(46)	

Analysis of Income and Expense - Function of Expense							Actuals/Omani Rial/Unaudited	
	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
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	1,505,357	1,505,357	1,477,181	1,477,181	2,451,542	2,451,542	2,814,228	2,814,228
Total revenue	1,505,357	1,505,357	1,477,181	1,477,181	2,451,542	2,451,542	2,814,228	2,814,228
OTHER INCOME								

Interest income 0

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 13 Aug 2025

Miscellaneous income	2,292	2,292	1,443	1,443	5,014	5,014	1,939	1,939
Total other income	2,292	2,292	1,443	1,443	5,014	5,014	1,939	1,939
EXPENSES								
COST OF SALES								
Cost of material consumed	677,644	677,644	557,403	557,403	994,421	994,421	1,055,041	1,055,041
Employee benefit expenses	106,512	106,512	102,288	102,288	206,514	206,514	217,362	217,362
Fuel and electricity	43,343	43,343	79,654	79,654	71,926	71,926	109,718	109,718
Depreciation and amortisation	43,210	43,210	54,364	54,364	99,959	99,959	110,935	110,935
Inventory write-down	9,000	9,000	0	0	18,000	18,000	0	0
Repairs and maintenance	11,252	11,252	3,475	3,475	23,356	23,356	10,850	10,850
Other cost of goods sold	123,814	123,814	149,854	149,854	200,506	200,506	282,191	282,191
Total Cost of sales	1,014,775	1,014,775	947,038	947,038	1,614,682	1,614,682	1,786,097	1,786,097
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	146,640	146,640	180,549	180,549	327,327	327,327	309,075	309,075
Employee benefit expense	185,315	185,315	218,947	218,947	383,465	383,465	430,262	430,262
Depreciation and amortisation	8,618	8,618	4,272	4,272	10,926	10,926	9,228	9,228
Advertising expense	28,849	28,849	70,071	70,071	100,245	100,120	121,091	121,091
Other selling and distribution expenses	47,556	47,556	45,397	45,397	97,183	97,183	102,041	102,041
Total selling, distribution and marketing expenses	416,978	416,978	519,236	519,236	919,146	919,021	971,697	971,697
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	79,153	79,153	81,230	81,230	138,492	138,490	135,522	135,522
Director's remuneration and sitting fees	0	0	5,200	5,200	0	0	9,900	9,900
Depreciation and amortisation	3,467	3,467	4,230	4,230	6,888	6,888	8,848	8,848
Legal and professional expense	6,190	6,190	1,145	1,145	8,343	8,343	2,317	2,317
Other expenses and fees	47,485	47,485	17,330	16,415	64,795	64,689	30,404	29,489
Total General and administrative expenses	136,295	136,295	109,135	108,220	218,518	218,410	186,991	186,076

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 13 Aug 2025