

Income Statement - 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
Actuals/Omani Rial/Unaudited								
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	68,200,733	52,599,799	62,593,790	44,467,454	137,513,896	103,827,889	123,692,378	89,943,264
Cost of sales	58,682,945	45,289,686	53,836,688	38,451,711	119,050,087	89,856,219	105,640,901	77,343,699
Gross profit	9,517,788	7,310,113	8,757,102	6,015,743	18,463,809	13,971,670	18,051,477	12,599,565
General and administrative expense	1,616,812	1,269,549	1,579,855	1,323,004	3,369,299	2,666,056	3,246,454	2,705,623
Selling, distribution and marketing expenses	1,843,848	1,596,163	1,393,104	1,023,474	3,280,167	2,915,720	3,274,231	2,238,640
Other operating gains (losses)	176,269	172,538	176,280	190,011	335,843	328,354	395,063	421,985
Profit (loss) from operating activities	6,233,397	4,616,939	5,960,423	3,859,276	12,150,186	8,718,448	11,925,855	8,077,287
Finance income	593,485	410,228	713,571	571,651	1,273,974	945,610	1,313,422	1,042,856
Finance costs	(27,362)	(89,107)	44,519	6,112	6,686	(99,507)	96,330	27,912
Profit (loss) before income tax, continuing operations	6,854,244	5,116,274	6,629,475	4,424,815	13,417,474	9,763,565	13,142,947	9,092,231
Income tax expense, continuing operations	1,097,542	826,097	1,074,405	713,844	2,101,752	1,542,626	2,089,052	1,465,429
Profit (loss) from continuing operations	5,756,702	4,290,177	5,555,070	3,710,971	11,315,722	8,220,939	11,053,895	7,626,802
Net Profit / (Loss) for the period	5,756,702	4,290,177	5,555,070	3,710,971	11,315,722	8,220,939	11,053,895	7,626,802
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	5,756,702		5,555,070		11,315,722		11,053,895	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.064	0.048	0.062	0.041	0.126	0.092	0.123	0.085
Total basic earnings (loss) per share	0.064	0.048	0.062	0.041	0.126	0.092	0.123	0.085
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	5,756,702	4,290,177	5,555,070	3,710,971	11,315,722	8,220,939	11,053,895	7,626,802
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
Net change in fair value	246,084	(175,755)	97,752	(794,551)	1,908,416	1,480,569	(1,031,291)	(1,108,780)
Foreign currency translation	(43,907)		(4,703)		(37,164)		(22,688)	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	202,177	(175,755)	93,049	(794,551)	1,871,252	1,480,569	(1,053,979)	(1,108,780)
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total other comprehensive income	202,177	(175,755)	93,049	(794,551)	1,871,252	1,480,569	(1,053,979)	(1,108,780)
Total comprehensive income	5,958,879	4,114,422	5,648,119	2,916,420	13,186,974	9,701,508	9,999,916	6,518,022
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	5,958,879		5,648,119		13,186,974		9,999,916	

	<u>Actuals/Omani Rial/Unaudited</u>							
Analysis of Income and Expense - 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
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 29 Jul 2025

Revenue from sale of goods	68,200,733	52,599,799	62,593,790	44,467,454	137,513,896	103,827,889	123,692,378	89,943,264
Total revenue	68,200,733	52,599,799	62,593,790	44,467,454	137,513,896	103,827,889	123,692,378	89,943,264
OTHER INCOME								
EXPENSES								
COST OF SALES								
Cost of material consumed	55,178,712	42,666,495	50,091,128	35,899,628	111,982,250	84,747,005	98,319,764	72,152,557
Employee benefit expenses	1,732,859	1,410,225	1,696,928	1,385,624	3,425,667	2,775,151	3,363,028	2,749,018
Fuel and electricity	359,966	350,166	511,820	316,886	774,173	592,526	935,606	569,761
Depreciation and amortisation	815,711	514,447	792,717	515,635	1,567,239	987,114	1,551,603	1,032,223
Inventory write-down			186,144				377,494	191,350
Repairs and maintainance	441,241	238,528	379,751	197,351	895,814	462,193	687,851	355,981
Other cost of goods sold	154,456	109,825	178,200	136,587	404,944	292,230	405,555	292,809
Total Cost of sales	58,682,945	45,289,686	53,836,688	38,451,711	119,050,087	89,856,219	105,640,901	77,343,699
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	319,381	278,829	278,799	236,222	638,006	562,425	599,869	512,587
Sales promotion expenses	834		1,906		1,259		3,707	
Advertising expense	48,964	47,953	10,206	10,162	65,809	64,798	16,751	16,480
Other selling and distribution expenses	1,474,669	1,269,381	1,102,193	777,090	2,575,093	2,288,497	2,653,904	1,709,573
Total selling, distribution and marketing expenses	1,843,848	1,596,163	1,393,104	1,023,474	3,280,167	2,915,720	3,274,231	2,238,640
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	1,129,475	851,510	1,124,046	964,807	2,282,655	1,765,049	2,300,216	1,955,422
Director's remuneration and sitting fees	142,500	142,500	50,001	50,001	210,000	210,000	100,001	100,001
Expected credit losses - trade and other receivables	(55,982)	(55,959)	21,228	21,228	(50,624)	(51,106)	(2,906)	(2,906)
Depreciation and amortisation	70,519	57,414	52,367	42,231	142,582	115,688	119,177	83,119
Legal and professional expense	76,739	65,264	54,762	42,323	129,562	91,369	103,928	81,753
Registrations and renewals	4,335	2,000	3,689	2,847	16,498	10,149	19,382	16,465
Vehicle expenses	6,266	6,266	6,029	6,029	12,519	12,519	9,423	9,423
Printing and stationary	6,477	5,768	4,238	3,692	10,434	9,182	5,438	4,238
Other expenses and fees	236,483	194,786	263,495	189,846	615,673	503,206	591,795	458,108
Total General and administrative expenses	1,616,812	1,269,549	1,579,855	1,323,004	3,369,299	2,666,056	3,246,454	2,705,623