

Income Statement - Function of expense	Consolidated	Standalone	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	Consolidated 01/01/2024- 30/06/2024	Standalone 01/01/2024- 30/06/2024
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	7,004,413	2,475,133	7,787,851	2,868,007	14,107,017	4,700,503	16,343,339	6,197,875
Cost of sales	5,008,193	1,879,291	5,251,037	1,951,173	9,753,228	3,322,660	11,198,550	4,144,232
Gross profit	1,996,220	595,842	2,536,814	916,834	4,353,789	1,377,843	5,144,789	2,053,643
Other income	55,707	15,416	17,019	30,594	75,290	25,772	66,530	43,068
General and administrative expense	432,238	194,231	465,944	235,503	882,847	408,933	901,493	461,659
Selling, distribution and marketing expenses	508,455	205,406	792,858	280,215	1,045,588	402,442	1,568,969	623,692
Profit (loss) from operating activities	1,111,234	211,621	1,295,031	431,710	2,500,644	592,240	2,740,857	1,011,360
Finance costs	714,458	64,742	949,620	105,636	1,455,060	126,630	1,904,392	177,607
Share of profit (loss) of associates and joint ventures accounted for using equity method	66,885		15,073		156,813		16,013	
Profit (loss) before income tax, continuing operations	463,661	146,879	360,484	326,074	1,202,397	465,610	852,478	833,753
Income tax expense, continuing operations	23,314	17,246	52,162	50,020	69,385	60,409	130,597	127,131
Profit (loss) from continuing operations	440,347	129,633	308,322	276,054	1,133,012	405,201	721,881	706,622
Net Profit / (Loss) for the period	440,347	129,633	308,322	276,054	1,133,012	405,201	721,881	706,622
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	302,740		301,533		799,012		725,428	
Profit (loss), attributable to non-controlling interests	137,607		6,789		334,000		(3,547)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.004	0.002	0.004	0.004	0.011	0.006	0.010	0.010
Total basic earnings (loss) per share	0.004	0.002	0.004	0.004	0.011	0.006	0.010	0.010
DILUTED EARNINGS PER SHARE								

Statement of comprehensive income - Net of tax	Consolidated	Standalone	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	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	440,347	129,633	308,322	276,054	1,133,012	405,201	721,881	706,622
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX								
Changes in fair value of cash flow hedges	0		22,068		0		35,722	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0		22,068		0		35,722	
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Total other comprehensive income	0		22,068		0		35,722	
Total comprehensive income	440,347	129,633	330,390	276,054	1,133,012	405,201	757,603	706,622
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	302,740		320,049		799,012		751,123	
Comprehensive income, attributable to non-controlling interests	137,607		10,341		334,000		6,480	

Analysis of Income and Expense - Function of Expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	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	Standalone 01/01/2024-30/06/2024
ANALYSIS OF INCOME AND EXPENSE								

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

ANALYSIS OF INCOME AND EXPENSE CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	7,004,413	2,475,133	7,787,851	2,868,007	14,107,017	4,700,503	16,343,339	6,197,875
Total revenue	7,004,413	2,475,133	7,787,851	2,868,007	14,107,017	4,700,503	16,343,339	6,197,875
OTHER INCOME								
Interest income	0	0	4,328	18,724	0	0	18,724	18,724
Miscellaneous income	55,707	15,416	12,691	11,870	75,290	25,772	47,806	24,344
Total other income	55,707	15,416	17,019	30,594	75,290	25,772	66,530	43,068
EXPENSES								
COST OF SALES								
Cost of material consumed	583,799	203,720	585,412	211,089	1,188,983	419,767	1,199,707	445,401
Employee benefit expenses	463,761	157,544	484,394	162,958	934,746	311,292	937,567	312,785
Fuel and electricity	1,565,667	663,946	1,454,002	665,524	2,953,696	1,220,223	2,862,823	1,246,005
Depreciation and amortisation	771,189	288,885	752,349	275,599	1,551,913	575,728	1,502,344	551,817
Repairs and maintenance	140,675	53,346	135,674	69,135	305,918	135,542	271,681	135,991
Other cost of goods sold	1,483,102	511,850	1,839,206	566,868	2,817,972	660,108	4,424,428	1,452,233
Total Cost of sales	5,008,193	1,879,291	5,251,037	1,951,173	9,753,228	3,322,660	11,198,550	4,144,232
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	111,096	47,213	124,040	60,870	235,145	104,652	246,919	120,068
Depreciation and amortisation	46,772	26,206	55,430	32,398	92,553	54,660	120,263	64,521
Other selling and distribution expenses	350,587	131,987	613,388	186,947	717,890	243,130	1,201,787	439,103
Total selling, distribution and marketing expenses	508,455	205,406	792,858	280,215	1,045,588	402,442	1,568,969	623,692
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	13,168	6,199	12,661	6,297	26,678	12,508	24,683	13,398
Employee benefit expenses	290,253	116,540	306,483	136,322	587,322	243,432	595,686	271,488
Director's remuneration and sitting fees	50,168	41,500	58,736	47,375	101,409	82,875	111,481	88,750
Depreciation and amortisation	5,749	4,939	5,243	4,469	11,527	9,941	9,889	8,359
Legal and professional expense	20,626	7,075	22,965	9,213	46,842	17,460	43,843	18,816
Other expenses and fees	52,274	17,978	59,856	31,827	109,069	42,717	115,911	60,848
Total General and administrative expenses	432,238	194,231	465,944	235,503	882,847	408,933	901,493	461,659

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