

Income Statement - Function of expense	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	01/01/2024- 30/06/2024	01/01/2024- 30/06/2024		
PROFIT OR LOSS										
CONSOLIDATED AND SEPARATE										
PROFIT (LOSS)										
Revenue	33,400,892	28,357,519	30,976,986	26,181,068	67,818,515	57,288,449	65,687,177	55,163,188		
Cost of sales	26,519,048	23,408,725	24,724,220	21,519,355	52,986,002	46,584,804	52,613,541	45,623,934		
Gross profit	6,881,844	4,948,794	6,252,766	4,661,713	14,832,513	10,703,645	13,073,636	9,539,254		
Other income	82,940	3,390	128,330	33,431	137,177	19,912	220,693	82,823		
General and administrative expense	2,257,374	1,293,429	1,856,152	1,161,410	4,621,923	2,692,752	3,807,106	2,455,663		
Selling, distribution and marketing expenses	1,719,398	335,245	1,463,720	244,186	3,288,958	610,948	3,026,638	508,944		
Other operating gains (losses)	(3,470)	(3,470)	(7,500)	(7,500)	(29,280)	(29,280)				
Profit (loss) from operating activities	2,984,542	3,320,040	3,053,724	3,282,048	7,029,529	7,390,577	6,460,585	6,657,470		
Finance income	369,455	507,215	154,170	251,601	574,309	849,192	253,421	438,514		
Finance costs	1,219,645	711,911	1,170,012	588,418	2,276,022	1,281,795	2,377,447	1,293,516		
Impairment (reversal of impairment) on financial assets	100,000	100,000	(13,359)	(13,359)	350,000	350,000	(217,339)	(217,339)		
Share of profit (loss) of associates and joint ventures accounted for using equity method	214,843		(264,791)		348,302		(145,217)			
Gains (losses) on net monetary position		(480,151)		(858,550)		(785,015)		(1,106,196)		
Profit (loss) before income tax, continuing operations	2,249,195	2,535,193	1,786,450	2,100,040	5,326,118	5,822,959	4,408,681	4,913,611		
Income tax expense, continuing operations	448,296	452,301	399,322	412,545	1,005,133	991,196	877,204	871,728		
Profit (loss) from continuing operations	1,800,899	2,082,892	1,387,128	1,687,495	4,320,985	4,831,763	3,531,477	4,041,883		
Net Profit / (Loss) for the period	1,800,899	2,082,892	1,387,128	1,687,495	4,320,985	4,831,763	3,531,477	4,041,883		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	2,082,892		1,687,495		4,831,763		4,041,883			
Profit (loss), attributable to non-controlling interests	(281,993)		(300,367)		(510,778)		(510,406)			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.013	0.013	0.011	0.011	0.029	0.029	0.026	0.026		
Total basic earnings (loss) per share	0.013	0.013	0.011	0.011	0.029	0.029	0.026	0.026		
DILUTED EARNINGS PER SHARE										

Statement of comprehensive income - Net of tax	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	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	1,800,899	2,082,892	1,387,128	1,687,495	4,320,985	4,831,763	3,531,477	4,041,883		
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	1,800,899	2,082,892	1,387,128	1,687,495	4,320,985	4,831,763	3,531,477	4,041,883		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	2,082,892		1,687,495		4,831,763		4,041,883			
Comprehensive income, attributable to non-controlling interests	(281,993)		(300,367)		(510,778)		(510,406)			

Analysis of Income and Expense - Function of Expense	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	01/01/2024-30/06/2024	01/01/2024-30/06/2024		

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Aug 2025

ANALYSIS OF INCOME AND EXPENSE CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	33,400,892	28,357,519	30,976,986	26,181,068	67,818,515	57,288,449	65,687,177	55,163,188
Total revenue	33,400,892	28,357,519	30,976,986	26,181,068	67,818,515	57,288,449	65,687,177	55,163,188
OTHER INCOME								
Dividend income			3,230	3,230			5,754	5,754
Miscellaneous income	82,940	3,390	125,100	30,201	137,177	19,912	214,939	77,069
Total other income	82,940	3,390	128,330	33,431	137,177	19,912	220,693	82,823
EXPENSES								
COST OF SALES								
Cost of material consumed	22,475,517	21,109,268	20,407,720	19,310,405	44,977,761	41,947,484	46,000,920	41,615,464
Employee benefit expenses	1,445,829	685,379	1,796,665	594,429	2,845,701	1,329,714	2,520,496	1,202,790
Depreciation and amortisation	1,144,577	501,206	1,324,373	507,333	2,102,882	879,975	1,944,890	814,695
Inventory write-down	4,142	18,593	62,122	58,793	24,456	18,593	55,684	58,793
Other cost of goods sold	1,448,983	1,094,279	1,133,340	1,048,395	3,035,202	2,409,038	2,091,551	1,932,192
Total Cost of sales	26,519,048	23,408,725	24,724,220	21,519,355	52,986,002	46,584,804	52,613,541	45,623,934
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	923,498	134,268	111,665	111,904	1,825,819	242,637	1,507,911	236,354
Depreciation and amortisation				0				
Advertising expense	500,710	200,410	822,159	131,999	901,231	367,373	962,470	272,017
Other selling and distribution expenses	295,190	567	529,896	283	561,908	938	556,257	573
Total selling, distribution and marketing expenses	1,719,398	335,245	1,463,720	244,186	3,288,958	610,948	3,026,638	508,944
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	121,233	2,616	93,872	5,277	240,090	5,031	96,584	7,989
Employee benefit expenses	976,106	572,956	1,066,615	703,629	2,040,725	1,209,718	1,934,977	1,396,509
Director's remuneration and sitting fees	(99,550)	(103,300)	49,800	49,800	(55,500)	(59,250)	95,500	95,500
Expected credit losses - trade and other receivables	215,354	198,080	62,500	62,500	377,277	340,175	105,889	105,889
Depreciation and amortisation	135,619	47,127	144,450	45,045	226,849	92,596	178,027	78,622
Professional and consultants fees	87,995	80,768	187,455	53,086	219,407	161,361	200,877	66,508
Other expenses and fees	820,617	495,182	251,460	242,073	1,573,075	943,121	1,195,252	704,646
Total General and administrative expenses	2,257,374	1,293,429	1,856,152	1,161,410	4,621,923	2,692,752	3,807,106	2,455,663

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Aug 2025