

Income Statement - Nature of expenses	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 OR LOSS										
Revenue	207,183,630	188,989,865	195,273,913	175,009,226	409,761,093	365,462,688	387,142,302	347,955,334		
Other income	1,363,595	544,782	736,779	567,080	2,331,658	1,166,277	2,027,938	1,195,934		
Cost of material consumed and goods sold	193,215,464	176,886,714	182,467,934	164,264,792	383,895,740	343,637,078	362,845,814	327,529,235		
Employee benefits expense	2,451,076	2,045,849	2,339,124	1,865,650	4,883,207	4,066,824	4,637,305	3,799,091		
Depreciation, depletion and amortisation	3,199,588	2,255,867	3,153,502	2,379,432	6,357,240	4,488,919	6,162,680	4,668,118		
Other operating expenses	5,534,253	3,894,507	5,518,896	3,787,521	10,593,429	7,266,861	10,706,796	7,425,457		
Other gains (losses)	(449,166)	(448,444)	(93,241)	(173,778)	(507,609)	(506,887)	(327,621)	(326,265)		
Profit (loss) from operating activities	3,697,678	4,003,266	2,437,995	3,105,133	5,855,526	6,662,396	4,490,024	5,403,102		
Investment income		(853,104)		(1,360,311)		(1,905,145)		(2,192,698)		
Finance income	684,989	672,766	200,674	298,859	1,289,332	1,264,882	419,956	584,900		
Finance costs	1,301,734	788,561	1,201,041	682,210	2,675,425	1,647,557	2,339,763	1,350,917		
Impairment loss (reversal) of non-financial assets	(55,063)	(55,063)			(19,272)	(19,272)				
Share of profit (loss) of associates and joint ventures accounted for using equity method	(38,653)	(38,653)			(42,451)	(42,451)				
Profit (loss) before income tax	3,097,343	3,050,777	1,437,628	1,361,471	4,446,254	4,351,397	2,570,217	2,444,387		
Income tax expense, continuing operations	645,744	599,178	483,661	407,504	1,095,742	1,000,885	820,630	694,800		
Profit (loss) from continuing operations	2,451,599	2,451,599	953,967	953,967	3,350,512	3,350,512	1,749,587	1,749,587		
Profit (loss) for period	2,451,599	2,451,599	953,967	953,967	3,350,512	3,350,512	1,749,587	1,749,587		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	2,451,599		953,967		3,350,512		1,749,587			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.040	0.040	0.015	0.015	0.052	0.052	0.027	0.027		
Total basic earnings (loss) per share					0.052	0.052	0.027	0.027		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	0.040	0.040	0.015	0.015	0.052	0.052	0.027	0.027		
Total diluted earnings (loss) per share	0.040	0.040	0.015	0.015	0.052	0.052	0.027	0.027		

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	2,451,599	2,451,599	953,967	953,967	3,350,512	3,350,512	1,749,587	1,749,587		
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Foreign currency translation	25,403	25,403	(112,508)		(338,368)	(338,368)	(224,645)			
Total other comprehensive income that will be reclassified to profit or loss	25,403	25,403	(112,508)		(338,368)	(338,368)	(224,645)			
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Total other comprehensive income for the Period	25,403	25,403	(112,508)		(338,368)	(338,368)	(224,645)			
Total comprehensive income for the Period	2,477,002	2,477,002	841,459	953,967	3,012,144	3,012,144	1,524,942	1,749,587		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	2,477,002		841,459		3,012,144		1,524,942			

Actuals/Omani Rial/U audited

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 14 Aug 2025

Analysis of Income and Expense, Nature 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								
Revenue from sale of goods	207,183,630	188,989,865	195,273,913	175,009,226	409,761,093	365,462,688	387,142,302	347,955,334
LEASE REVENUE								
Total revenue	207,183,630	188,989,865	195,273,913	175,009,226	409,761,093	365,462,688	387,142,302	347,955,334
OTHER INCOME								
Miscellaneous income	1,363,595	544,782	736,779	567,080	2,331,658	1,166,277	2,027,938	1,195,934
Total other income	1,363,595	544,782	736,779	567,080	2,331,658	1,166,277	2,027,938	1,195,934
COST OF MATERIAL CONSUMED AND GOODS SOLD								
Raw materials and consumables used	193,215,464	176,886,714	182,467,934	164,264,792	383,895,740	343,637,078	362,845,814	327,529,235
Total cost of material consumed and goods sold	193,215,464	176,886,714	182,467,934	164,264,792	383,895,740	343,637,078	362,845,814	327,529,235
SERVICE EXPENSES								
EMPLOYEE BENEFIT EXPENSES								
Wages and salaries	2,199,756	1,832,678	2,127,830	1,683,712	4,372,015	3,627,487	4,136,593	3,353,488
Social security contributions	131,531	102,724	108,664	84,387	252,907	197,015	236,860	188,137
Termination benefits expense	13,752	9,870	18,908	13,829	36,041	29,179	68,071	61,685
Other employee expense	106,037	100,577	83,722	83,722	222,244	213,143	195,781	195,781
Total employee benefits expense	2,451,076	2,045,849	2,339,124	1,865,650	4,883,207	4,066,824	4,637,305	3,799,091
OTHER OPERATING EXPENSES								
Director's remuneration and sitting fees	42,000	42,000	46,500	46,500	88,800	88,800	91,300	91,300
Miscellaneous other operating expense	5,492,253	3,852,507	5,472,396	3,741,021	10,504,629	7,178,061	10,615,496	7,334,157
Total other operating expenses	5,534,253	3,894,507	5,518,896	3,787,521	10,593,429	7,266,861	10,706,796	7,425,457

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 14 Aug 2025