

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/U audited								
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	56,835,231	38,320,969	57,994,807	37,484,098	112,371,082	75,057,443	104,296,858	68,297,847
Cost of sales	42,427,236	28,700,649	47,400,326	27,684,748	79,036,098	51,348,322	77,807,013	48,639,634
Gross profit	14,407,995	9,620,320	10,594,481	9,799,350	33,334,984	23,709,121	26,489,845	19,658,213
Other income	641,895	6,860,431	36,494	36,494	642,322	6,899,626	38,494	38,494
General and administrative expense	2,529,653	1,921,353	7,129,586	1,523,759	5,214,484	3,720,137	9,153,566	2,841,696
Profit (loss) from operating activities	12,520,237	14,559,398	3,501,389	8,312,085	28,762,822	26,888,610	17,374,773	16,855,011
Finance income	4,790,848	1,391,159	2,050,259	1,203,850	4,536,685	2,025,222	3,344,495	1,741,657
Finance costs	6,788,216	2,670,735	8,934,594	2,978,290	9,981,324	5,190,369	16,609,296	5,621,151
Profit (loss) before income tax, continuing operations	10,522,869	13,279,822	(3,382,946)	6,537,645	23,318,183	23,723,463	4,109,972	12,975,517
Profit (loss) from continuing operations	10,522,869	13,279,822	(3,382,946)	6,537,645	23,318,183	23,723,463	4,109,972	12,975,517
Net Profit / (Loss) for the period	10,522,869	13,279,822	(3,382,946)	6,537,645	23,318,183	23,723,463	4,109,972	12,975,517
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	10,522,869		(3,382,946)		23,318,183		4,109,972	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.003	0.004	(0.001)	0.003	0.007	0.007	0.002	0.005
Total basic earnings (loss) per share	0.003	0.004	(0.001)	0.003	0.007	0.007	0.002	0.005
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.003	0.004	(0.001)	0.002	0.007	0.007	0.001	0.004
Total diluted earnings (loss) per share	0.003	0.004	(0.001)	0.002	0.007	0.007	0.001	0.004

	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	10,522,869	13,279,822	(3,382,946)	6,537,645	23,318,183	23,723,463	4,109,972	12,975,517
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
Changes in fair value of cash flow hedges			(2,495,883)	(1,212,347)			(3,167,665)	(1,588,631)
Miscellaneous other comprehensive income that will be reclassified to profit or loss, net of tax			(29,519)	(28,593)			(29,519)	(28,593)
Total other comprehensive income that will be reclassified to profit or loss, net of tax			(2,525,402)	(1,240,940)			(3,197,184)	(1,617,224)
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total other comprehensive income			(2,525,402)	(1,240,940)			(3,197,184)	(1,617,224)
Total comprehensive income	10,522,869	13,279,822	(5,908,348)	5,296,705	23,318,183	23,723,463	912,788	11,358,293
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	10,522,869		(5,908,348)		23,318,183		912,788	

	Actuals/Omani Rial/Unaudited							
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 12 Aug 2025

Revenue from sale of goods	56,835,231	38,320,969	57,994,807	37,484,098	112,371,082	75,057,443	104,296,858	68,297,847
Total revenue	56,835,231	38,320,969	57,994,807	37,484,098	112,371,082	75,057,443	104,296,858	68,297,847
OTHER INCOME								
Dividend income		6,175,153				6,175,153		
Miscellaneous income	641,895	685,278	36,494	36,494	642,322	724,473	38,494	38,494
Total other income	641,895	6,860,431	36,494	36,494	642,322	6,899,626	38,494	38,494
EXPENSES								
COST OF SALES								
Cost of material consumed	27,047,294	17,912,885	30,864,715	15,349,926	51,763,014	32,574,313	49,475,334	28,519,183
Employee benefit expenses	2,576,823	1,858,033	2,877,965	2,451,378	4,978,444	3,561,935	5,194,042	4,066,082
Fuel and electricity	1,315,571	1,144,572	1,980,669	1,595,371	1,615,054	1,296,544	401,996	2,465,868
Depreciation and amortisation	8,476,257	5,651,524	9,097,435	6,303,836	16,789,897	11,172,585	16,146,923	10,767,571
Inventory write-down	(234,486)	(234,486)	(43,349)	(43,349)	(234,486)	(234,486)	(43,349)	(43,349)
Repairs and maintenance	794,850	562,388	1,368,821	1,149,405	960,791	660,782	1,734,908	1,388,813
Other cost of goods sold	2,450,927	1,805,733	1,254,070	878,181	3,163,384	2,316,649	4,897,159	1,475,466
Total Cost of sales	42,427,236	28,700,649	47,400,326	27,684,748	79,036,098	51,348,322	77,807,013	48,639,634
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	42,843	24,531	33,480	33,480	62,867	44,555	41,756	41,756
Employee benefit expenses	1,104,353	796,300	600,841	591,034	2,133,619	1,526,543	1,593,445	1,283,050
Expected credit losses - trade and other receivables			5,323,616				5,323,616	
Depreciation and amortisation	18,875	780	83,130	65,348	110,623	74,483	164,938	129,079
Professional and consultants fees	99,684	188,503	109,795	85,141	255,315	197,958	116,981	91,891
Advertisement and business promotion	118,239	79,933	4,331	4,331	132,344	92,920	5,931	5,931
Other expenses and fees	1,145,659	831,306	974,393	744,425	2,519,716	1,783,678	1,906,899	1,289,989
Total General and administrative expenses	2,529,653	1,921,353	7,129,586	1,523,759	5,214,484	3,720,137	9,153,566	2,841,696