

Income Statement - Function of expense							Actuals/Omani Rial/U naudited	
	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
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE PROFIT (LOSS)								
Revenue	18,975,539	12,780,701	18,894,563	12,316,560	32,962,561	22,120,593	32,525,994	20,388,403
Cost of sales	12,917,054	8,433,056	13,189,289	8,600,720	22,689,674	14,815,925	23,086,406	14,573,817
Gross profit	6,058,485	4,347,645	5,705,274	3,715,840	10,272,887	7,304,668	9,439,588	5,814,586
Other income	71,076	11,179	201,286	203,930	89,500	21,654	272,986	259,219
General and administrative expense	1,062,100	781,190	1,075,150	803,176	2,157,427	1,548,652	2,441,544	1,779,730
Selling, distribution and marketing expenses	3,884,955	3,104,761	4,719,034	3,843,716	7,207,190	5,727,511	8,886,422	7,130,179
Profit (loss) from operating activities	1,182,506	472,873	112,376	(727,122)	997,770	50,159	(1,615,392)	(2,836,104)
Finance income	82,987	249,161	60,554	255,603	171,562	501,819	226,898	514,466
Profit (loss) before income tax, continuing operations	1,265,493	722,034	172,930	(471,519)	1,169,332	551,978	(1,388,494)	(2,321,638)
Income tax expense, continuing operations	38,340	0	39,930	5,226	66,950	0	71,916	5,226
Profit (loss) from continuing operations	1,227,153	722,034	133,000	(476,745)	1,102,382	551,978	(1,460,410)	(2,326,864)
Net Profit / (Loss) for the period	1,227,153	722,034	133,000	(476,745)	1,102,382	551,978	(1,460,410)	(2,326,864)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	1,227,153		133,000		1,102,382		(1,460,410)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.022	0.012	0.003	(0.010)	0.019	0.008	(0.029)	(0.047)
Total basic earnings (loss) per share	0.022	0.012	0.003	(0.010)	0.019	0.008	(0.029)	(0.047)
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.022	0.012	0.003	(0.010)	0.019	0.008	(0.029)	(0.047)
Total diluted earnings (loss) per share	0.022	0.012	0.003	(0.010)	0.019	0.008	(0.029)	(0.047)

Statement of comprehensive income - Net of tax							Actuals/Omani Rial/U naudited	
	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	1,227,153	722,034	133,000	(476,745)	1,102,382	551,978	(1,460,410)	(2,326,864)
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
Foreign currency translation			400,799	468		577,213	(81,679)	
Total other comprehensive income that will be reclassified to profit or loss, net of tax			400,799	468		577,213	(81,679)	
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total other comprehensive income			400,799	468		577,213	(81,679)	
Total comprehensive income	1,627,952	722,034	133,468	(476,745)	1,679,595	551,978	(1,542,089)	(2,326,864)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	1,627,952		133,468		1,679,595		(1,542,089)	

Analysis of Income and Expense - Function of Expense							Actuals/Omani Rial/U naudited	
	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 21 Jul 2025

Revenue from sale of goods	18,975,539	12,780,701	18,894,563	12,316,560	32,962,561	22,120,593	32,525,994	20,388,403
Total revenue	18,975,539	12,780,701	18,894,563	12,316,560	32,962,561	22,120,593	32,525,994	20,388,403
OTHER INCOME								
Miscellaneous income	71,076	11,179	201,286	203,930	89,500	21,654	272,986	259,219
Total other income	71,076	11,179	201,286	203,930	89,500	21,654	272,986	259,219
EXPENSES								
COST OF SALES								
Cost of material consumed	10,955,889	7,324,516	11,035,767	7,150,027	19,087,924	12,685,042	18,802,665	11,803,074
Employee benefit expenses	534,595	363,548	646,933	451,922	1,095,994	760,267	1,326,616	965,305
Fuel and electricity	243,762	197,689	0	0	408,204	325,102	0	0
Depreciation and amortisation	561,961	250,532	805,836	422,928	1,103,439	505,516	1,574,879	842,368
Inventory write-down	0	0	0	0	0	0	0	0
Repairs and maintenance	538,282	243,288	0	0	834,138	423,797	0	0
Other cost of goods sold	82,565	53,483	700,753	575,843	159,975	116,201	1,382,246	963,070
Total Cost of sales	12,917,054	8,433,056	13,189,289	8,600,720	22,689,674	14,815,925	23,086,406	14,573,817
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Packaging and dispatch charges	0	0						
Employee benefit expense	1,706,858	1,281,645	1,959,324	1,398,349	3,159,730	2,356,645	3,911,372	2,856,372
Depreciation and amortisation	535,451	221,700	427,833	185,080	1,052,305	444,878	857,895	379,017
Commission on sales	0	0	0	0			0	0
Sales promotion expenses	0	0	0	0			0	0
Advertising expense	367,814	793,566	961,878	1,324,475	654,134	1,455,135	1,727,380	2,367,850
Other selling and distribution expenses	1,274,832	807,850	1,369,999	935,812	2,341,021	1,470,853	2,389,775	1,526,940
Total selling, distribution and marketing expenses	3,884,955	3,104,761	4,719,034	3,843,716	7,207,190	5,727,511	8,886,422	7,130,179
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	0	0						
Employee benefit expenses	702,472	557,800	655,486	507,750	1,431,438	1,078,258	1,521,162	1,160,972
Director's remuneration and sitting fees	0	0						
Expected credit losses - trade and other receivables	0	0						
Depreciation and amortisation	52,251	23,910	108,970	72,257	101,468	51,262	211,589	140,826
Head office expenses	0	0						
Professional and consultants fees	0	0						
Legal and professional expense	0	0						
Registrations and renewals	0	0						
Vehicle expenses	0	0						
Printing and stationary	0	0						
Advertisement and business promotion	0	0						
Recruitment and training expenses	0	0						
Other expenses and fees	307,377	199,480	310,694	223,169	624,521	419,132	708,793	477,932
Total General and administrative expenses	1,062,100	781,190	1,075,150	803,176	2,157,427	1,548,652	2,441,544	1,779,730