

Income Statement - Function of expense	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	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	21,651,492	11,323,362	14,117,729	7,247,529	41,404,033	21,639,696	31,571,699	17,160,970
Cost of sales	18,642,369	9,518,812	12,568,905	5,669,168	36,364,083	18,872,045	28,900,834	14,339,111
Gross profit	3,009,123	1,804,550	1,548,824	1,578,361	5,039,950	2,767,651	2,670,865	2,821,859
Other income					158,348	158,348	143,321	143,321
General and administrative expense	1,358,813	925,566	1,340,937	938,206	2,800,108	1,859,259	2,644,351	1,776,695
Selling, distribution and marketing expenses	1,315,630	1,174,839	733,335	594,711	2,464,177	2,190,382	1,989,557	1,668,671
Other operating gains (losses)	21,196	818	19,212	6,230	70,457	331	22,527	7,264
Profit (loss) from operating activities	355,876	(295,037)	(506,236)	51,674	4,470	(1,123,311)	(1,797,195)	(472,922)
Finance costs	1,154,267	740,059	1,378,847	981,339	2,382,112	1,565,155	2,894,593	2,065,965
Impairment (reversal of impairment) on financial assets	(29,330)	3,157	242,516		(14,330)	3,157	37,729	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	(262,330)	(262,330)	66,013	66,013	(483,299)	(483,299)	59,347	59,347
Profit (loss) before income tax, continuing operations	(1,031,391)	(1,300,583)	(2,061,586)	(863,652)	(2,846,611)	(3,174,922)	(4,670,170)	(2,479,540)
Income tax expense, continuing operations	8,817		12,108		1,304		13,605	
Profit (loss) from continuing operations	(1,040,208)	(1,300,583)	(2,073,694)	(863,652)	(2,847,915)	(3,174,922)	(4,683,775)	(2,479,540)
Net Profit / (Loss) for the period	(1,040,208)	(1,300,583)	(2,073,694)	(863,652)	(2,847,915)	(3,174,922)	(4,683,775)	(2,479,540)
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	(1,053,155)		(2,001,556)		(2,876,536)		(4,616,042)	
Profit (loss), attributable to non-controlling interests	12,947		(72,138)		28,621		(67,733)	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	(0.005)	(0.007)	(0.010)	(0.004)	(0.014)	(0.016)	(0.023)	(0.012)
Total basic earnings (loss) per share					(0.014)	(0.016)	(0.023)	(0.012)
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	(0.005)	(0.007)	(0.010)	(0.004)	(0.014)	(0.016)	(0.023)	(0.012)
Total diluted earnings (loss) per share	(0.005)	(0.007)	(0.010)	(0.004)	(0.014)	(0.016)	(0.023)	(0.012)

							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	(1,040,208)	(1,300,583)	(2,073,694)	(863,652)	(2,847,915)	(3,174,922)	(4,683,775)	(2,479,540)
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total comprehensive income	(1,040,208)	(1,300,583)	(2,073,694)	(863,652)	(2,847,915)	(3,174,922)	(4,683,775)	(2,479,540)
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	(1,053,155)		(2,001,556)		(2,876,536)		(4,616,042)	
Comprehensive income, attributable to non-controlling interests	12,947		(72,138)		28,621		(67,733)	

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

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

ANALYSIS OF INCOME AND EXPENSE CONSOLIDATED AND SEPARATE								
REVENUE								
Revenue from sale of goods	21,651,492	11,323,362	14,117,729	7,247,529	41,404,033	21,639,696	31,571,699	17,160,970
Total revenue	21,651,492	11,323,362	14,117,729	7,247,529	41,404,033	21,639,696	31,571,699	17,160,970
OTHER INCOME								
Dividend income					158,348	158,348	143,321	143,321
Total other income					158,348	158,348	143,321	143,321
EXPENSES								
COST OF SALES								
Cost of material consumed	4,794,168	1,535,637	3,313,020	836,279	8,812,529	2,617,354	6,676,521	1,644,104
Employee benefit expenses	1,558,522	1,188,869	1,581,929	1,229,629	3,191,107	2,438,824	3,071,742	2,352,232
Fuel and electricity	8,867,762	5,323,692	7,280,327	4,598,536	15,135,911	8,273,236	11,922,916	7,367,456
Depreciation and amortisation	1,557,357	1,086,629	1,560,549	1,002,061	3,181,119	2,144,755	3,151,604	2,011,734
Inventory write-down	37,890	30,000	37,890	30,000	75,780	60,000	75,780	60,000
Other cost of goods sold	1,826,670	353,985	(1,204,810)	(2,027,337)	5,967,637	3,337,876	4,002,271	903,585
Total Cost of sales	18,642,369	9,518,812	12,568,905	5,669,168	36,364,083	18,872,045	28,900,834	14,339,111
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Depreciation and amortisation	10,879	10,879	10,879	10,879	21,757	21,757	21,757	21,757
Other selling and distribution expenses	1,304,751	1,163,960	722,456	583,832	2,442,420	2,168,625	1,967,800	1,646,914
Total selling, distribution and marketing expenses	1,315,630	1,174,839	733,335	594,711	2,464,177	2,190,382	1,989,557	1,668,671
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	64,473	24,761	75,514	38,902	107,348	45,783	105,238	47,859
Employee benefit expenses	843,061	556,172	843,890	610,358	1,631,137	1,132,732	1,756,584	1,222,314
Director's remuneration and sitting fees	82,748	79,600	15,500	15,500	99,395	93,100	17,743	17,743
Depreciation and amortisation	14,433	13,751	61,835	49,142	103,930	27,503	186,743	98,283
Professional and consultants fees	216,732	183,247	140,290	130,207	414,715	336,997	202,702	196,550
Legal and professional expense	4,868	5,619	29,763	5,500	60,096	59,296	155,825	63,984
Advertisement and business promotion	3,042	1,295	2,540	2,540	6,190	2,355	2,965	2,965
Recruitment and training expenses	900	900	420	420	1,300	1,300	3,780	3,780
Other expenses and fees	128,556	60,221	171,185	85,637	375,997	160,193	212,771	123,217
Total General and administrative expenses	1,358,813	925,566	1,340,937	938,206	2,800,108	1,859,259	2,644,351	1,776,695

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