

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/Unaudited								
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	22,775,270	22,759,425	29,046,885	25,775,083	45,117,465	45,101,180	49,645,267	46,373,465
Cost of sales	20,967,669	20,847,433	27,500,786	24,271,329	40,197,940	40,146,977	46,190,591	42,961,134
Gross profit	1,807,601	1,911,992	1,546,099	1,503,754	4,919,525	4,954,203	3,454,676	3,412,331
Other income	228,919	230,068	49,693	38,140	506,691	507,840	55,345	43,788
General and administrative expense	1,452,963	1,367,389	1,219,120	1,168,266	2,960,097	2,829,332	2,471,187	2,371,884
Selling, distribution and marketing expenses	24,168	21,269	24,986	24,986	98,821	95,518	53,580	53,580
Profit (loss) from operating activities	559,389	753,402	351,686	348,642	2,367,298	2,537,193	985,254	1,030,655
Finance costs	306,676	306,543	347,508	344,567	754,773	754,599	675,786	672,845
Profit (loss) before income tax, continuing operations	252,713	446,859	4,178	4,075	1,612,525	1,782,594	309,468	357,810
Income tax expense, continuing operations	37,024	37,024	(9,166)	(9,166)	245,182	245,182	44,064	44,064
Profit (loss) from continuing operations	215,689	409,835	13,344	13,241	1,367,343	1,537,412	265,404	313,746
Net Profit / (Loss) for the period	215,689	409,835	13,344	13,241	1,367,343	1,537,412	265,404	313,746
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	215,689		13,344		1,367,343		265,404	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.003	0.007	0.000	0.000	0.022	0.025	0.005	0.006
Total basic earnings (loss) per share	0.003	0.007	0.000	0.000	0.022	0.025	0.005	0.006
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.003	0.007	0.000	0.000	0.022	0.025	0.005	0.006
Total diluted earnings (loss) per share	0.003	0.007	0.000	0.000	0.022	0.025	0.005	0.006

	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	215,689	409,835	13,344	13,241	1,367,343	1,537,412	265,404	313,746
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								
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	95,903	95,903			(511,484)	(511,484)		
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	95,903	95,903			(511,484)	(511,484)		
Total other comprehensive income	95,903	95,903			(511,484)	(511,484)		
Total comprehensive income	311,592	505,738	13,344	13,241	855,859	1,025,928	265,404	313,746
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	311,592		13,344		855,859		265,404	

	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 07 Aug 2025

Revenue from sale of goods	22,775,270	22,759,425	29,046,885	25,775,083	45,117,465	45,101,180	49,645,267	46,373,465
Total revenue	22,775,270	22,759,425	29,046,885	25,775,083	45,117,465	45,101,180	49,645,267	46,373,465
OTHER INCOME								
Miscellaneous income	228,919	230,068	49,693	38,140	506,691	507,840	55,345	43,788
Total other income	228,919	230,068	49,693	38,140	506,691	507,840	55,345	43,788
EXPENSES								
COST OF SALES								
Cost of material consumed	18,195,704	18,089,691	23,550,004	21,176,814	34,620,817	34,613,304	39,688,197	37,315,007
Employee benefit expenses	939,569	937,364	904,185	904,185	1,993,305	1,967,240	1,773,313	1,773,313
Fuel and electricity	350,165	348,553	401,349	401,349	690,424	687,469	686,840	686,840
Depreciation and amortisation	651,583	642,302	609,366	609,366	1,285,739	1,273,291	1,234,284	1,234,284
Repairs and maintainance	192,815	192,433	135,737	135,737	339,333	338,536	255,072	255,072
Other cost of goods sold	637,833	637,090	1,900,145	1,043,878	1,268,322	1,267,137	2,552,885	1,696,618
Total Cost of sales	20,967,669	20,847,433	27,500,786	24,271,329	40,197,940	40,146,977	46,190,591	42,961,134
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Sales promotion expenses	24,168	21,269	24,986	24,986	98,821	95,518	53,580	53,580
Total selling, distribution and marketing expenses	24,168	21,269	24,986	24,986	98,821	95,518	53,580	53,580
GENERAL AND ADMINISTRATIVE EXPENSES								
Rent and utility expenses	21,035	12,873	47,726	35,954	46,958	25,640	77,706	54,314
Employee benefit expenses	1,248,443	1,190,056	874,286	840,561	2,245,459	2,162,123	1,730,728	1,665,447
Director's remuneration and sitting fees	112,484	112,484	98,896	98,896	229,003	229,003	179,750	179,750
Expected credit losses - trade and other receivables	(135,986)	(135,986)	38,074	38,074	44,279	44,279	134,762	134,762
Depreciation and amortisation	42,562	37,204	36,419	35,869	75,047	67,507	71,536	70,436
Legal and professional expense	30,546	26,712	30,574	26,943	54,985	48,054	50,862	47,231
Registrations and renewals	24,054	19,367	19,777	19,776	43,872	39,186	40,093	40,093
Vehicle expenses	52,706	49,862	46,601	46,553	93,401	90,496	79,536	79,488
Printing and stationary	5,789	5,601	3,483	3,483	12,404	10,993	8,178	8,178
Other expenses and fees	51,330	49,216	23,284	22,157	114,689	112,051	98,036	92,185
Total General and administrative expenses	1,452,963	1,367,389	1,219,120	1,168,266	2,960,097	2,829,332	2,471,187	2,371,884

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 07 Aug 2025