

Income Statement - Function of expense	Consolidated		Actuals/Omani Rial/Unaudited	
	01/04/2025-30/06/2025	01/04/2024-30/06/2024	01/01/2025-30/06/2025	01/01/2024-30/06/2024
PROFIT OR LOSS CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	18,374,210	9,635,818	36,922,623	16,174,277
Cost of sales	11,962,993	6,315,290	23,760,098	10,855,339
Gross profit	6,411,217	3,320,528	13,162,525	5,318,938
Other income	83,013	52,530	163,644	65,614
General and administrative expense	2,245,635	1,158,028	4,387,601	2,238,257
Selling, distribution and marketing expenses	232,645	388,221	531,242	454,594
Profit (loss) from operating activities	4,015,950	1,826,809	8,407,326	2,691,701
Finance costs	183,376	115,020	295,276	220,499
Profit (loss) before income tax, continuing operations	3,832,574	1,711,789	8,112,050	2,471,202
Income tax expense, continuing operations	638,579	284,521	1,307,088	396,212
Profit (loss) from continuing operations	3,193,995	1,427,268	6,804,962	2,074,990
Net Profit / (Loss) for the period	3,193,995	1,427,268	6,804,962	2,074,990
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	2,691,480	1,199,254	5,750,974	1,826,478
Profit (loss), attributable to non-controlling interests	502,515	228,014	1,053,988	248,512
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.034	0.018	0.073	0.025
Total basic earnings (loss) per share	0.034	0.018	0.073	0.025
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.034	0.018	0.073	0.025
Total diluted earnings (loss) per share	0.034	0.018	0.073	0.025

Statement of comprehensive income - Net of tax	Consolidated		Actuals/Omani Rial/Unaudited	
	01/04/2025-30/06/2025	01/04/2024-30/06/2024	01/01/2025-30/06/2025	01/01/2024-30/06/2024
STATEMENT OF COMPREHENSIVE INCOME CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	3,193,995	1,427,268	6,804,962	2,074,990
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS				
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	1,445	(3,253)	2,168	375,466
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	1,445	(3,253)	2,168	375,466
Total other comprehensive income	1,445	(3,253)	2,168	375,466
Total comprehensive income	3,195,440	1,424,015	6,807,130	2,450,456
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	2,692,925	1,196,001	5,753,142	2,201,944
Comprehensive income, attributable to non-controlling interests	502,515	228,014	1,053,988	248,512

Analysis of Income and Expense - Function of Expense	Consolidated		Actuals/Omani Rial/Unaudited	
	01/04/2025-30/06/2025	01/04/2024-30/06/2024	01/01/2025-30/06/2025	01/01/2024-30/06/2024
ANALYSIS OF INCOME AND EXPENSE CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	18,071,519	9,210,124	36,253,114	15,433,125
Revenue from rendering of services	302,691	425,694	669,509	741,152
Total revenue	18,374,210	9,635,818	36,922,623	16,174,277
OTHER INCOME				
Interest income	65,922	34,126	126,924	41,749
Dividend income		1,626	0	1,626
Miscellaneous income	17,091	16,778	36,720	22,239
Total other income	83,013	52,530	163,644	65,614
EXPENSES				
COST OF SALES				
Cost of material consumed	10,345,450	5,220,513	20,659,961	8,736,409
Employee benefit expenses	831,096	506,733	1,561,566	1,033,134
Fuel and electricity	49,908	42,340	86,330	76,016
Depreciation and amortisation	140,371	136,571	288,301	270,605
Inventory write-down	79,180	213,688	79,180	326,303
Other cost of goods sold	516,988	195,445	1,084,760	412,872
Total Cost of sales	11,962,993	6,315,290	23,760,098	10,855,339
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Commission on sales	132,789	320,754	386,678	344,663
Advertising expense	9,393	3,478	9,393	8,049
Other selling and distribution expenses	90,463	63,989	135,171	101,882
Total selling, distribution and marketing expenses	232,645	388,221	531,242	454,594
GENERAL AND ADMINISTRATIVE EXPENSES				
Employee benefit expenses	863,265	714,658	1,949,310	1,457,923
Director's remuneration and sitting fees	178,952	90,050	192,752	108,650
Expected credit losses - trade and other receivables	719,649	(2,285)	1,348,039	(2,285)
Depreciation and amortisation	134,842	129,449	273,627	243,902

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 30 Jul 2025

Legal and professional expense	40,541	45,725	84,768	86,171
Vehicle expenses	24,306	22,030	43,085	41,322
Printing and stationary	3,100	3,527	11,438	8,742
Other expenses and fees	280,980	154,874	484,582	293,832
Total General and administrative expenses	2,245,635	1,158,028	4,387,601	2,238,257