

Income Statement - Function of expense	Actuals/Omani Rial/Audited	
	Standalone 01/01/2024-31/12/2024	Standalone 01/01/2023-31/12/2023
PROFIT OR LOSS		
CONSOLIDATED AND SEPARATE		
PROFIT (LOSS)		
Revenue	2,848,554	2,456,006
Cost of sales	2,371,128	2,125,625
Gross profit	477,426	330,381
Other income	82,775	69,910
General and administrative expense	414,411	451,118
Selling, distribution and marketing expenses	86,838	96,011
Profit (loss) from operating activities	58,952	(146,838)
Finance income	3,977	15,857
Finance costs	43,666	38,324
Profit (loss) before income tax, continuing operations	19,263	(169,305)
Income tax expense, continuing operations	3,460	(23,588)
Profit (loss) from continuing operations	15,803	(145,717)
Net Profit / (Loss) for the period	15,803	(145,717)
PROFIT (LOSS), ATTRIBUTABLE TO		
BASIC AND DILUTED EARNINGS PER SHARE		
BASIC EARNINGS PER SHARE		
Basic earnings (loss) per share from continuing operations	0.000	(0.002)
Total basic earnings (loss) per share	0.000	(0.002)
DILUTED EARNINGS PER SHARE		
Diluted earnings (loss) per share from continuing operations	0.000	(0.002)
Total diluted earnings (loss) per share	0.000	(0.002)

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Audited	
	Standalone 01/01/2024-31/12/2024	Standalone 01/01/2023-31/12/2023
STATEMENT OF COMPREHENSIVE INCOME		
CONSOLIDATED AND SEPARATE		
Net Profit / (Loss) for the period	15,803	(145,717)
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		
Total comprehensive income	15,803	(145,717)
COMPREHENSIVE INCOME ATTRIBUTABLE TO		

Analysis of Income and Expense - Function of Expense	Actuals/Omani Rial/Audited	
	Standalone 01/01/2024-31/12/2024	Standalone 01/01/2023-31/12/2023
ANALYSIS OF INCOME AND EXPENSE		
CONSOLIDATED AND SEPARATE		
REVENUE		
Revenue from sale of goods	2,848,554	2,456,006
Total revenue	2,848,554	2,456,006
OTHER INCOME		
Miscellaneous income	82,775	69,910
Total other income	82,775	69,910
EXPENSES		
COST OF SALES		
Cost of material consumed	554,177	573,782
Employee benefit expenses	337,071	343,700
Fuel and electricity	539,544	567,844
Depreciation and amortisation	318,197	329,526
Repairs and maintenance	25,825	23,946
Other cost of goods sold	596,314	286,827
Total Cost of sales	2,371,128	2,125,625
SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Employee benefit expense	37,651	36,464
Depreciation and amortisation	0	195
Sales promotion expenses	721	3,867
Other selling and distribution expenses	48,466	55,485
Total selling, distribution and marketing expenses	86,838	96,011
GENERAL AND ADMINISTRATIVE EXPENSES		
Rent and utility expenses	7,710	8,098
Employee benefit expenses	225,628	258,052
Director's remuneration and sitting fees	16,750	15,500
Expected credit losses - trade and other receivables	84,096	78,544
Depreciation and amortisation	14,571	14,726
Head office expenses	5,772	8,289
Legal and professional expense	26,008	36,364
Registrations and renewals	5,755	6,902
Vehicle expenses	4,210	4,638
Printing and stationary	2,388	2,799
Other expenses and fees	21,523	17,206
Total General and administrative expenses	414,411	451,118