

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	18,285,104	20,850,447
Cost of sales	14,731,093	15,346,387
Gross profit	3,554,011	5,504,060
Other income	106,969	26,149
General and administrative expense	2,381,418	2,800,392
Selling, distribution and marketing expenses	1,169,058	1,565,222
Profit (loss) from operating activities	110,504	1,164,595
Finance income	331,283	1,897,177
Finance costs	255,691	530,729
Other non operating incomes expenses		1,951,067
Profit (loss) before income tax, continuing operations	186,096	4,482,110
Income tax expense, continuing operations	13,709	682,523
Profit (loss) from continuing operations	172,387	3,799,587
Net Profit / (Loss) for the period	172,387	3,799,587
PROFIT (LOSS), ATTRIBUTABLE TO		
BASIC AND DILUTED EARNINGS PER SHARE		
BASIC EARNINGS PER SHARE		
Basic earnings (loss) per share from continuing operations	0.001	0.017
Total basic earnings (loss) per share	0.001	0.017
DILUTED EARNINGS PER SHARE		

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	172,387	3,799,587
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	217,841	357,699
Miscellaneous other comprehensive income that will not be reclassified to profit or loss, net of tax	(32,676)	(53,654)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	185,165	304,045
Total other comprehensive income	185,165	304,045
Total comprehensive income	357,552	4,103,632
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	18,285,104	20,850,447
Total revenue	18,285,104	20,850,447
OTHER INCOME		
Miscellaneous income	106,969	26,149
Total other income	106,969	26,149
EXPENSES		
COST OF SALES		
Cost of material consumed	4,477,762	4,975,999
Employee benefit expenses	1,987,427	2,450,992
Fuel and electricity	3,147,440	3,592,900
Depreciation and amortisation	2,285,798	2,520,979
Repairs and maintenance	854,759	1,030,358
Other cost of goods sold	1,977,907	775,159
Total Cost of sales	14,731,093	15,346,387
SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Advertising expense	191,456	249,894
Other selling and distribution expenses	977,602	1,315,328
Total selling, distribution and marketing expenses	1,169,058	1,565,222
GENERAL AND ADMINISTRATIVE EXPENSES		
Rent and utility expenses	23,130	23,130
Employee benefit expenses	1,818,569	2,184,922
Director's remuneration and sitting fees	5,000	17,100
Expected credit losses - trade and other receivables	220,000	219,456
Depreciation and amortisation	45,260	47,025
Registrations and renewals	38,613	35,383
Vehicle expenses	57,202	58,520
Other expenses and fees	173,644	214,856
Total General and administrative expenses	2,381,418	2,800,392